MANUAL
BOARD OF FINANCE AND TAXATION
JERSEY CITY

1874 - 75

MANUAL

OF THE

BOARD OF FINANCE AND TAXATION

OF

JERSEY CITY,

1874-75.

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1874

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MEMBERS

OF THE

BOARD OF FINANCE AND TAXATION.

ISAAC I. VAN DER BEEK, President.

CORNELIUS S. SEE, Clerk.

ROBERT C. BACOT,

THOMAS C. BROWN,

JAMES L. OGDEN,

GARRET D. VAN REIPEN.

STANDING COMMITTEES:

Finance, ...BROWN, OGDEN, BACOT, VAN REIPEN.

Taxes and Assessments and Concurrent Resolutions, ... } BACOT, VAN REIPEN, OGDEN, BROWN.

Salaries and Claims, ... VAN REIPEN, BROWN, BACOT, OGDEN.

Printing, Stationery and Supplies, ...OGDEN, VAN REIPEN, BACOT, BROWN.

37881

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BOARD OF FINANCE AND TAXATION.

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CORNELIUS S. BEE, Clerk.

ROBERT C. BAGOT,

THOMAS C. BROWN,

JAMES L. ODDEN,

GARRET D. VAN REITEN.

STANDING COMMITTEES:

Printing ..... BROWN, ODDEN, BAGOT, VAN REITEN.

Fines and Assessments and Collection ..... BAGOT, VAN REITEN, ODDEN, BROWN

Salaries and Claims ..... VAN REITEN, BROWN, BAGOT, ODDEN

Printing, Stationery and Supplies ..... ODDEN, VAN REITEN, BAGOT, BROWN

376B1

MINUTES.

Special meeting of the Board of Finance and Taxation, for the purpose of organizing, held in the City Hall, on Monday, April 13, 1874, at 3 o'clock p. m.

Present—Messrs. Bacot, Brown, Ogden, Van Der Beek and Van Reipen.

The Clerk having called the Board to order, Mr. Van Reipen was on motion appointed President pro tem.

On motion the Board went into an election for President. Messrs. Ogden and Bacot were appointed tellers.

Mr. Isaac I. Van Der Beek was nominated for President.

A vote was taken with the following result. Five ballots were cast.

Isaac I. Van Der Beek received four votes. Blank—1 vote.

Mr. Van DerBeek having received a majority of all the votes cast, was declared duly elected President.

Mr. Brown was appointed a committee to conduct the President to the chair, upon taking which, Mr. Van Der Beek, in appropriate remarks, thanked the members for having conferred upon him the honor of presiding at their meetings.

On motion the rules of order of the former Board were adopted until further ordered.

The President announced the following as the Committee on Finance:

Thomas C. Brown, James L. Ogden, R. C. Bacot and G. D. Van Reipen.

By President Van Der Beek and adopted:

Resolved, That the different heads of departments of the city government be requested to furnish this Board with a tabular statement of the liabilities of different accounts due up to July 1st next. Specifying the several accounts and dates when due and the amounts due on each date; also probable receipts to same date, giving particulars relative thereto. Let the reports state balance on hand belonging to each account; also amounts due from each account to the other, if any; also the amount of sewer and street improvement certificates, now issued, or to be issued, that we may find out the whole indebtedness of the city.

By Mr. Van Reipen, and adopted.

Moved that the Clerk be requested to furnish list of city officials giving bonds, and the amount of their salaries.

By Mr. Brown, and adopted;

Moved that the Clerk have twenty copies of the minutes of last year bound.

By Mr. Ogden, and adopted;

Moved that we adjourn, to meet to-morrow, Tuesday, April 14, 1874, at 3 o'clock p. m.

CORNELIUS S. SEE, Clerk.

Adjourned meeting of the Board of Finance and Taxation, April 14, 1874, at 3 o'clock p. m.

Present—All the members.

A communication was received from the City Clerk, in answer to resolution of April 13, 1874, showing amount of warrants in his office. On motion, the same was ordered filed.

The City Treasurer reported the following balances in the Hudson County National Bank at the close of business, April 14, 1874:

Credit Tax Account	$5,352 17
Credit Assessment Account	34,341 30
Credit Water Account	8,097 29
Credit Sinking Fund Account	25,576 79

The report was received and ordered filed.

A statement and report from the Comptroller in relation to bonds was received and ordered filed.

The President announced the following as the Committees of the Board:

Taxes and Assessments and Concurrent Resolutions—Messrs. Bacot, Van Reipen, Ogden and Brown.

Salaries and Claims—Messrs. Van Reipen, Brown, Bacot and Ogden.

Printing, Stationery and Supplies—Messrs. Ogden, Van Reipen, Bacot and Brown.

By Mr. Brown, and adopted:

Resolved, That the following changes and alterations be made in the rules of order of the Board:

Strike out the word "four" in rule 3, and insert in lieu thereof the word "three."

Strike out the word "three" (3) in rule 26, and insert in lieu thereof the word "four" (3).

Strike out the figures "7.30" in rule 32 and insert in lieu thereof the word "three" (3).

By Mr. Bacot, and adopted:

Resolved, That all appointees made by any Board of the city government in all cases where the charter or any Board requires such appointee to give bonds for the faithful discharge of his duties, and who have not already furnished such bonds, are hereby required to furnish and file without delay their official bonds.

A report was read from the Clerk, giving a list of officers required by the charter or otherwise to give bonds. The report was received and ordered filed.

The following communication was received from the Corporation Counsel:

JERSEY CITY, April 14, 1874.

To the Hon. the Board of Finance and Taxation:

Gentlemen:—Herewith I send you copy of the opinion of the Supreme Court, recently received, in the tax certiorari case brought by the Morris Canal and Banking Company, as prosecutors, against the City Collector, by which suit the Canal Company sought to set aside and be relieved from a large amount of taxes assessed for a number of years, and remaining unpaid, under a claim of exemption by their charter. The case was argued before the Court, at the last November term of Court, and at the last February term of Court the decision of the Court was rendered in the opinion. (Copy of which find accompanying.) The Court held that exemption from taxation under the Morris Canal Company's charter only applied to such estate or property of the company as is possessed, occupied and used for the actual and necessary purposes of the canal navigation, and that lots of land leased to others for their exclusive use and occupancy in discharging and shipping coal, although such coal was carried over the canal, are not exempt. The Court held that the company could not lease to others its property, even for the convenience of the company, and yet claim exemption from tax.

The Court thus refused to set aside the taxes on all property leased to, and occupied by others in this case, but affirmed the assessment of taxes, whereby large arrears of taxes now remain due from said company to the city. I recommend a reference of this matter to the Committee on Taxes and Assessments to ascertain, with the assistance of the Corporation Attorney, the Taxes due, that payment thereof may be demanded.

Respectfully,

WM. A. LEWIS, Corporation Counsel.

On motion the communication was received and referred to the Committee on Taxes and Assessments.

On motion of Mr. Ogden, the Board adjourned.

CORNELIUS S. SEE, Clerk.

Regular meeting of the Board of Finance and Taxation, held Thursday, April 16, 1874, at 3 p. m.

Present—All the members.

The minutes of the special meetings of April 13 and April 14 were read and approved.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of Patrick Hanley to have transferred amount paid for assessments. Referred to the Committee on Taxes and Assessments.

A communication was received from the Clerk of the Board of Assessors, containing requisition of the said Board for stationery and supplies. On motion, referred to the Committee on Printing and Stationery with power,

OFFICIAL COMMUNICATIONS.

The following communications were received and ordered filed:

Hon. Board of Finance and Taxation:

Gentlemen:—The concurrent resolution appointing John P. Culver, Chief Engineer, at a salary of four thousand dollars per annum, is this day approved by yours, &c.,

CHARLES H. O'NEILL, Mayor.

Hon. Board of Finance and Taxation:

Gentlemen:—This is to certify that I have received from "the commissioners to adjust unpaid assessments" the following assessment maps, viz: Paving Wayne street, Jersey avenue to Barrow street, $4,821 95; improvement Brunswick street, Newark avenue to North Second street, $32,220 71; sewer Brunswick street, South Seventh to South Eighth streets, $929 91; sewer Bowden avenue, Monticello to Palisade avenues, $2,765 83.

Very respectfully,

JAMES H. LOVE, City Collector.

To the Hon. the Board of Finance and Taxation:

Gentlemen:—I report the following receipts of the City Treasury from April 1 to April 15:

General Account:	
April 10	$622 45
April 11	205 27
April 13	652 98
April 14	1,632 03
April 15	263 52
Total	$3,376 25
Assessment Account:	
April 10	$58,922 79
April 11	11,213 69
April 13	7,400 99
April 14	1,298 00
April 15	5,124 02
Total	$30,929 49
Water Account:	
April 10	$30 00
April 11	279 71
April 13	1,357 72
April 14	.....
April 15	231 60
Total	$1,899 03
Sinking Fund Account:	
April 10	$150 98
April 11	290 00
April 13	593 68
April 14	1,363 89
April 15	333 86
Total	$2,732 41
Total amount	$38,937 18

Very respectfully,

E. A. CARMAN, Comptroller.

Hon. Board of Finance and Taxation:

Gentlemen:—I beg leave to report the following balances in the Hudson County National Bank at the close of business, April 16, 1874:

Credit Tax Account	$6,084 54
Credit Assessment Account	34,453 74
Credit Water Account	4,841 89
Credit Sinking Fund Account	24,763 54

A communication from the Water Registrar, containing estimate of receipts and expenditures from April 1 to July 1, 1874.

A communication was received from the Chief Engineer of the Bureau of Civil Engineering and Surveying, showing the amount of contracts of the city now outstanding.

By Mr. Van Reipen, and adopted:

Moved, that the communication be ordered returned to be corrected, and the statement made to show the exact amount due on each contract, and also the several contracts for the improvement of Montgomery street.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported the following sales of bonds from April 13 to April 16, 1874:

Twenty-year improvement bonds	$6,000
Seven per cent. forty-year improvement bonds	1,000
	$7,000

The report was received and ordered filed.

MISCELLANEOUS BUSINESS.

The official bonds of J. V. B. Vreeland, Registrar of the Water Works, and John P. Culver, Chief Engineer of the Bureau of Civil Engineering and Surveying, were received and referred to the Committee on Finance.

On motion, the Board adjourned.

CORNELIUS S. SEE, Clerk.

Special meeting of the Board of Finance and Taxation, held Saturday, April 18, 1874.

Present—President Van Der Beek, Messrs. Brown, Ogden and Van Reipen. Absent—Mr. Bacot.

The following communication was received and read:

JERSEY CITY, April 17, 1874.

To the Hon. the Board of Finance and Taxation of Jersey City. N. J.:

Gentlemen—

I have the honor to inform you that I was appointed Assessor for the Third District of Jersey City by the Hon. Board which you have succeeded. After careful consideration of the importance of this office, knowing that it will require my almost constant time to do full justice to the property owners of this district, I do not feel justified in accepting the trust, and I, therefore, most respectfully decline the position of Assessor of the Third District. Thankful and grateful for the honor conferred upon me, for a position I did not seek, I am,

Very respectfully,

Your obedient servant,

SAMUEL F. CHATTERTON.

By Mr. Van Riepen, and adopted:

Moved, That the communication of Mr. Sam'l F. Chatterton declining to accept the appointment of Assessor, for the Third District, Jersey City, be received and filed, and that his resignation of such appointment be and hereby is accepted, and the office of Assessor for said district is declared vacant.

By Mr. Ogden, and adopted:

Moved, That we proceed to the appointment of an assessor for the Third Aldermanic District of Jersey City, in accordance with the provisions of the charter.

Messrs. Ogden and Brown were appointed tellers.

Mr. Brown nominated Henry T. Lee as assessor for the Third District.

On motion of Mr. Ogden, the nominations were closed.

A vote was taken with the following result: Four ballots were cast—all for Henry T. Lee, who having received all the votes cast, was declared duly elected Assessor for the Third District of Jersey City.

On motion, the Board adjourned.

CORNELIUS S. SEE, Clerk.

Special meeting of the Board of Finance and Taxation, held April 20, 1874, at 9 o'clock a.m.

Present—President Van Der Beek, Messrs. Bacot, Brown and Van Reipen.

Absent—Mr. Ogden.

By Mr. Bacot:

Resolved, That the resolution adopted by the Board of Public Works, April 7, 1874, to wit:

Resolved, That the Committee on Pumping and Reservoirs, be and they are hereby authorized to advertise for sealed proposals for furnishing 3,600 tons of anthracite and 2,000 tons of bituminous coal for the Jersey City Water Works, and that the Chief Engineer be instructed to prepare the necessary specifications for letting such contract—be and is hereby concurred in by the Board of Finance and Taxation.

The President calling for the ayes and nays, the resolution was adopted, all the members present voting in the affirmative.

By Mr. Van Reipen, and adopted:

Resolved, That the late assessors be and they are hereby directed to return forthwith to the Clerk of this Board the field books and all other property of the city now in their hands as assessors.

By Mr. Bacot, and adopted:

Resolved, That the Board of Public Works be requested to report to the Board of Finance and Taxation what checks, if any exist, whereby the correctness of the books and accounts of the Water Registrar are ascertained and determined, and what examinations, if any, have been made of said books and accounts, of and by whom, since the passage of the supplement to the city charter, approved April 3, 1872; also

Resolved, That the Board of Public Works be requested to furnish the Board of Finance and Taxation with a copy of the contract, made for the construction of Reservoir No. 3, of the Jersey City Water Works.

On motion of Mr. Van Reipen, the Board adjourned.

CORNELIUS S. SEE, Clerk.

Special meeting of the Board of Finance and Taxation, held April 20, 1874, at 4 o'clock, p. m,

Present—President Van Der Beek, Messrs. Bacot, Brown and Ogden.

The following communication was received from his Honor the Mayor read and ordered entered at length upon the minutes.

MAYOR'S OFFICE,
JERSEY CITY, April 20, 1874.

To the Hon. the Board of Finance and Taxation of Jersey City :

Gentlemen : I return without my signature, a resolution adopted by the Board of Public Works April 3, 1874, and concurred in by the previous Board of Finance and Taxation, at their last meeting, confirming the appointment of Henry H. Newkirk and fifteen others, as clerks, officers and assistants to the Board of Public Works. I am informed that the duties required of the clerks and assistants in the offices of the Board of Public Works, can be performed by a less number of persons, and at reduced salaries. I therefore return the resolution, hoping that your honorable body may reconsider the same, and that such a reduction in the number of clerks, as well as the compensation to be paid to such employees, shall be made as the Board of Public Works and your honorable body may consider to the best interest of the city.

I am, gentlemen, very respectfully yours,

C. H. O'NEILL, Mayor.

By Mr. Brown:

Moved that the Clerk notify the Board of Public Works, that the Mayor has vetoed the resolution of this Board concurring in the appointment of Henry Newkirk, and fifteen others, as clerks, officers and assistants to the Board of Public Works.

On motion of Mr. Bacot the Board adjourned.

CORNELIUS S. SEE, Clerk.

Regular meeting of the Board of Finance and Taxation at the City Hall, April 23, 1874, at 3 o'clock p. m.

Present—All the members.

On motion of Mr. Ogden, the reading of the minutes of the regular meeting of April 16th, and the special meetings of April 18th and 20th was dispensed with, and they were approved as printed in manual form.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petitions were received and referred as follows:

Rachel M. Y le to have cancelled sale for taxes, Home for Aged Women for adjustment of assessment, William Bumsted to have refunded $22 paid in error, to the Committee on Taxes and Assessment.

Samuel J. Turner to have ret rned to him money left by him to cover any errors in his account while Registrar, to the Committee on Salaries and Claims.

PRESENTATION OF CLAIMS.

Claims were received and referred as follows:

George K. St tare, Jr. for certificate of Indebtedness of Greenville $83 33 and interest, to the Committee on Finance.

E. A. Miller, assignee, for balance due for coal delivered; George Wood for balance due on bill presented April 2, 1874, $10, to the Committee on Claims.

J. A. McLaughlan, printing and advertising, $207 10-100; estate of R. Graves, deceased, printing and advertising, $16, to the Committee on Printing and Stationery.

OFFICIAL COMMUNICATIONS.

Communications were received and disposed of, as follows:

From the Corporation Attorney, giving particulars of the suits now pending against the city. Received and filed.

From the Treasurer, reporting the following balances in City Treasury:

Credit Tax Account	$15,169 30
Credit Assessment Account	43,147 09
Credit Water Account	9,561 78
Credit Sinking Fund Account	28,191 94

Received and ordered filed.

From the Water Registrar, containing statement of receipts and expenditures on water account from April 1, 1873, to April 1, 1874. Received and filed.

Communication from City Clerk, submitting copy of report of Commissioners to Adjust Unpaid Assessments on construction of main sewer in Newark avenue. Received and filed.

From the Board of Public Works:

Resolved, That in accordance with section 5 of a supplement to an act entitled, "An act to reorganize the local government of Jersey City," passed March 31, 1871, the Board of Finance and Taxation are hereby informed that ninety-two thousand dollars will be the probable gross amount of money required by the Board of Public Works for the three months ending July 1, 1874. Received and filed.

From the Board of Public Works:

Whereas, By resolution of the Board of Public Works of Jersey City, passed September 9, 1873, and approved by his Honor the Mayor, September 18, 1873, the purchase of certain lots in Hancock avenue was ordered as the site for a new building to replace the building at present occupied by Public School No. 8, and whereas, the whole of the cost of such improvement should be borne by the city at large and paid by general tax, there being no appropriations out of which this Board can pay the purchase money for said premises, therefore

Resolved, That this Board, agreeably to the provisions of section 71 of the charter of Jersey City, do hereby direct the issue of the bonds of Jersey City for the purpose of raising the sum of $6,300, that being the whole amount of the purchase money agreed to be paid for the premises so contracted for. Received and referred to the Committee on Finance.

Eleven concurrent resolutions providing for the payment of laborers, materials, &c., were received and referred to the Committee on Concurrent Resolutions.

Statement from the Comptroller, showing the bonded indebtedness of the city, was received and ordered entered at length on the minutes, and published in the official newspapers.

Bonded indebtedness of Jersey City, April 1, 1874:

GENERAL BONDED DEBT.

City of Bergen	$257,000	
City of Hudson	259,650	
Jersey City, before consolidation	928,825	
Jersey City, under consolidated charter of March 16, 1870:		
Morgan street dock bonds	125,000	
Sundry bonds	49,000	
Jersey City, under charter of March 31, 1871:		
Funded debt bonds	500,000	
For reconstruction of streets and sewers	400,000	
For construction of public buildings	100,000	
For Newark avenue widening	10,000	
On account of expenses of city government, July 1, 1873 to November 30, 1873	366,000	
Township of Greenville bonds	270,500	
		3,265,975

ASSESSMENT BONDED DEBT.

City of Bergen: Street and Sewerage bonds	$550,000	
Jersey City under consolidated charter of March 16, 1870:		
Issued in anticipation of assessments	1,000,000	
Jersey City under charter of March 31, 1871:		
Seven per cent 20-year improvement bonds	3,736,500	$5,286,500

WATER BONDED DEBT.

City of Bergen water boads	$102,000	
City of Hudson water district bond	15,300	
Jersey City before charter of March 31, 1871	1,893,000	
Jersey City under charter of March 31, 1871:		
Water scrip under section 80 and supplements	1,884,000	
Water bonds under section 155	636,000	$4,530,300
		$13,082,775
Less amount of Jersey City bonds held by the Commissioners of the Sinking Fund		422,000
		$12,660,775

Comptroller's Office, Jersey City, N. J., April 20, 1874.

E. A. CARMAN, Comptroller.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported the following sales of bonds from April 16 to April 23:

Seven per cent 20-year improvement bonds	$7,000
Seven per cent 40-year bonds	10,000

The report was received and ordered filed.

The same committee reported, recommending the adoption of the following resolution:

Resolved, That the Comptroller be directed to pay, under direction of the Finance Committee of this Board, the following certificates of indebtedness of the late Township of Greenville:

No. 105, issued to John Rowe	$127 50
No 43, issued to Peter Rowe	41 67
No. 1, issued to Peter Rowe	41 67

with interest to the date of payment, and that the certificates be returned to the holders.

By Mr. Ogden:

Moved that the report be received and the resolution adopted.

The President calling for the ayes and nays, the motion was adopted, all the members voting in the affirmative.

UNFINISHED BUSINESS.

By Mr. Van Reipen and adopted:

Moved that the communication received from his honor the Mayor at the last meeting of this Board, be taken from the table.

By Mr. Bacot:

Resolved, That the communication received from his honor the Mayor on the 20th inst., vetoing the resolution adopted by the Board of Public Works April 3, 1874, and concurred in by the previous Board of Finance and Taxation, confirming the appointment of Henry H. Newkirk and fifteen others as clerks, officers and assistants to the Board of Public Works, be sustained by this Board.

The President calling for the ayes and nays, the resolution was adopted unanimously.

By Mr. Brown and adopted,

Moved, That the Clerk inform the Board of Public Works of the action or this Board, sustaining the Mayor's veto, and requesting them to appoint as early a day as possible for a conference with this Board.

AUDITING OF CLAIMS

The Committee on Claims reported on the claim of Geo. Wood, and recommended the adoption of the following resolution:

Resolved, That the sum of $10 be paid to Geo. Wood, being amount of error in his favor of bill presented April 2, 1874.

By Mr. Van Reipen and adopted:

Moved, That the report be received and the resolution adopted:

The President calling for the ayes and nays, the motion was adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Brown:

Resolved, That a warrant be drawn on the City Treasurer in favor of John Reilly, for two hundred and eight dollars and fifty-five cents, balance due him in exchange of warrants for bonds.

Resolved, That a warrant be drawn on the City Treasurer in favor of John V. B. Vreeland, Water Registrar, for one hundred and fifty-six dollars and eighty cents, money deposited by A. D. Hamilton, late Treasurer, to general account in error, Jan. 15, 1874.

The President calling for the ayes and nays on each resolution, they were adopted unanimously.

The following official bonds were received and referred to the Committee on Finance: James Howe, Robert Madigan, Daniel Donavan, Andrew Love, William C. Gould, Richard Onslow, Constables.

The following resolutions were adopted, the President calling for the ayes and nays, and all the members voting in the affirmative on each resolution:

By Mr. Brown:

Resolved, That the Finance Committee be and is hereby authorized to borrow for the use of Jersey City, from time to time on a bond or bonds of the city, at a rate of interest not exceeding seven per cent per annum, to be signed by the Mayor, sealed with the city seal and attested by the City Clerk, in anticipation of taxes to be levied during the present current year, and of assessments for improvements in progress, such sums of money as may be necessary to meet maturing obligations of the city in accordance with the provisions of section 132 of the city charter.

Resolved, That in accordance with section 130 of the city charter and under the provisions of section 156 of said charter, and pursuant to the further provision of section 13 of a supplement to said charter, passed in 1874, the bonds of Jersey City to the amount of four hundred thousand dollars in sums of one thousand dollars each be issued and sold for the purpose of funding improvement certificates issued in payment for work contracted for prior to March 27, 1874, and that the Committee on Finance be and is hereby authorized to prepare bonds corresponding in form to Jersey City improvement bonds to be signed and sealed as required by the charter, to bear date June 1, 1874, and payable in twenty years from date, at a rate of interest not exceeding seven per cent. per annum, and that said committee negotiate the sale of and sell said bonds for the best price that can be obtained within the charter limits for the purpose aforesaid.

By Mr. Van Reipen:

Resolved, That warrants be ordered drawn in favor of the Mayor, members of the retiring Board of Finance and Taxation; and the different officers and clerks under their control, for payment of salaries for month of April, 1874, when due, namely;

John Kennard, Member late Board of Finance and Taxation, 13 days	$ 18 07
Geo. H. Farrier, Member late of Board of Finance and Taxation, 13 days	18 07
Chas. F. Case, Member of late Board of Finance and Taxation, 13 days	18 07
John S. Sauzade, Member late Board of Finance and Taxation, 13 days	18 07
Henry M. Rogers, Member of late Board of Finance and Taxation, 13 days	18 07
F. M. Lockwood, Member of late Board of Finance and Taxation, 13 days	18 07
Chas. H. O'Neill, Mayor	250 00
E. A. Carman, Comptroller	333 33
Thomas Earle, Treasurer	250 00
James H. Love, City Collector	416 66
Wm. A. Lewis, Corporation Counsel	416 66
William P. Douglass, Corporation Attorney	291 66
Cornelius S. See, Clerk Board of Finance and Taxation	83 33
Isaac Morrow, Jr., Clerk to Treasurer	100 00
Justus Slater, Clerk to Collector	200 00
William Stevens, Clerk to Comptroller	183 33
A. D. White, Assessment Clerk	125 00
Sam. D. Dickinson, Clerk in Collector's office	100 00
John Creech, Clerk in Collector's office	100 00
James T. Grady, Clerk in Collector's office	100 00
Jacob Emory, distributor of tax bills, 26 days	78 00
James Browning, Clerk Collector's office 22 days	36 52
Edward S. Pigott, Clerk Collector's office 22 days	73 26
Thomas K. Halstead, Clerk in City Clerk's office	125 00
N. E. Feury, Clerk in City Clerk's office	100 00
A. L. Sears, Clerk in City Clerk's office	100 00
Wm. B. Shafer, Assessor First District, 6 days, at $2,000 per annum	33 33
24 days at $1,500 per annum	100 00
P. H. Laverty, Assessor Second District, 6 days at $2,000 per annum	33 23
24 days, at $1,500 per annum	100 00
Henry T. Lee, Assessor Third District, 6 days at $2,000 per annum	33 33
12 days at $1,500 per annum	50 00
J. M. Van Tassell, Assessor Fourth District, 6 days at $2,000 per annum	33 33
20 days, at $1,500 per annum	100 00
Jacob Perrine, Assessor Fifth District, 24 days at $1,500 per annum	100 00
A. A. Woodward, Assessor Sixth District, 6 days at $2,000 per annum	33 33
24 days at $1,500 per annum	100 00
Theo F. Merseles, Assessor Fifth District, 6 days, at $2,000 per annum	33 33
American Standard, printing minutes	250 00
Evening Journal, printing minutes	250 00
J. C. Herald, printing minutes	250 00
Dispatch on the Hudson, printing minutes	250 00
Bridget Parker, cleaning rooms in City Hall	36 00

Ann Norton, cleaning rooms in City Hall 36 00

By Mr. Brown:

Resolved, That the Committee on Printing and Stationary have printed the bonds ordered issued at this meeting.

On motion of Mr. Van Reipen, the Board adjourned.

CORNELIUS S. SEE, Clerk.

Special meeting of the Board of Finance and Taxation, held April 28, 1874, at 3.30 p.m.

Present—President Van Der Beek, Messrs. Brown and Ogden.

Absent—Messrs. Bacot and Van Reipen.

The following communication was received from his Honor the Mayor, read and ordered entered at length in the minutes, and laid on the table until the next meeting:

MAYOR'S OFFICE,
JERSEY CITY, April 24, 1874.

To the Honorable the Board of Finance and Taxation of Jersey City:

Gentlemen: I return without my signature, the following resolutions, which were unanimously adopted by the previous Board of Finance and Taxation at their last meeting, and presented to me for my official consideration, on the fifteenth inst.:

Resolved, That the sum of $4,984 40 be paid to Messrs. Pangborn, Dunning & Dear for publishing declarations of sale of lands for unpaid taxes.

Resolved, That the sum of $4,984 40 be paid to Hugh McDermott for publishing declarations of sale of lands for unpaid taxes.

Resolved, That the sum of $4,984 40 be paid to the Hudson Co. German Publishing Association for advertising declarations of tax sales.

Resolved, That the sum of $5,114 90 be paid to John H. Lyon for advertising declarations of sales and stationery.

I am of the opinion that there is a question as to the legality and equity of one, if not all of the claims referred to in the resolutions. By the provisions of section 62, of the city charter, I find that a newspaper published in the German language may be designated as one of the official newspapers, and in accordance with the section the Board of Finance and Taxation have designated a paper to be published exclusively in the German language. The claim of the Hudson County German Publishing Association, amounting to $4,984 40, is for publishing declarations of tax sales, and the Board of Finance and Taxation, no doubt, supposed that such publication was in the German language exclusively, which was not the fact, and, in my opinion, such publication was not in accordance with the provisions of the city charter. The sum total ordered paid by the resolutions amounts to $20,681 10. A portion of this amount is a just and legal claim, and should be paid.

But the sum actually paid for the labor and materials for this publication, in comparison to the amount ordered paid, is so great that I cannot conscientiously approve of the resolution, or attach my official signature to the warrants ordered paid for such amounts."

I therefore return without my signature the resolution, hoping that your Honorable body may reconsider the same, and fix an amount which would be equitable to the claimants and to the taxpayers of Jersey City.

I am, gentlemen, with great respect, yours, etc.,
C. H. O'NEILL, Mayor.

The Committee on Finance reported approved the official bonds in the sum of $1,000 each of the following constables:

James Howe, with Alexander Reed and Martin Ward as sureties.

William C. Gould, with Smith Horton and Abraham Post as sureties.

Daniel Donovan, with Dennis McLaughlin and John O'Mara as sureties.

Richard Onslow, with Noah D. Taylor and Thomas Gannon as sureties.

Andrew Love, with Valentine Puster and Patrick W. Dolan as sureties.

Robert Maddigan, with John Madigan and Henry Carroll as sureties.

By Mr. Ogden and adopted:

Moved, That the report be received, the bonds accepted and filed.

The same committee reported approved the official bonds of John P. Culver, Chief Engineer of the Bureau of Civil Engineering and Surveying, and J. V. B. Vreeland Registrar of the Water Works.

By Mr. Ogden and adopted:

Moved, That the report be received, the bonds accepted and entered in full upon the minutes and filed.

Know all men by these presents that we, John P. Culver, Isaac B. Culver and Jasper Wandell, all of Hudson county in the State of New Jersey, are held and firmly bound unto "the Mayor and Aldermen of Jersey City," a body corporate in law (within the said County of Hudson), in the sum of fifty thousand dollars lawful money of the United States of America, to be paid to the said "the Mayor and Aldermen of Jersey City," its successors and assigns to which payment well and truly to be made, we bind ourselves, and each of us, our and each of our heirs, executors and administators jointly and severally firmly by these presents, sealed with our seals. Dated the thirteenth day of April, eighteen hundred and seventy-four. The condition of the above obligation is such that, whereas, the said John P. Culver has been appointed by the Board of Public Works of said city "Chief Engineer" of the Bureau of Civil Engineering and Surveying in said city, which appointment has been concurred in by the Board of Finance and Taxation, and whereas, the said John P. Culver is about to enter upon the duties of his office. Now, therefore, if the said John P. Culver, as such Chief Engineer, shall honestly, faithfully and skillfully discharge all the duties of his said office of Chief Engineer aforesaid, then the above obligation to be void, otherwise to remain in full force and virtue.

Signed, sealed and delivered in presence of
JOHN P CULVER, [L.S.]
ISAAC B. CULVER, [L.S.]
JASPER WANDELL. [L.S.]
WM. A. LEWIS.

STATE OF NEW JERSEY, Hudson County. } ss.

Isaac B. Culver, full age, being duly sworn according to law, deposes and says, that he is one of the obligers named in and who joined with the said John P. Culver and Jasper Wandle in the execution of the foregoing bond to "The Mayor and Aldermen of Jersey City," that deponent is a resident and freeholder in the County of Hudson aforesaid, and owns in his own right, by good title, real estate in said County reasonably worth the sum of fifty thousand dollars over and above all encumbrances, and that deponent is worth the said sum of fifty thousand dollars, over and above all his debts and obligations.

ISAAC B. CULVER.

Subscribed and sworn at Jersey City, this 16th day of April, A. D. 1874, before me.
WM. A. LEWIS,
Master in Chancery.

State of New Jersey, Hudson County, s.s.

Jasper Wandle, of full age, being duly sworn according to law, deposes and says that he is one of the obligers named in and who joined in the execution of the foregoing bond aforesaid. That deponent is a resident and freeholder in the said County of Hudson, and owns real estate in said county, reasonably worth the sum of twenty-five thousand dollars, which real estate he holds in his own right by good title, over and above all encumbrances, and that deponent is worth said sum over and above all debts and obligations.

JASPER WANDLE.

Subscribed and sworn at Jersey City, this 15th day of April, A. D. 1874. Before me.
WM. A. LEWIS,
Master in Chancery.

Know all men by these presents that we, John V. B. Vreeland, Garret Vreeland, Nicholas G. Vreeland, Wm. H. Speer and Alexander Bonnell, all of Jersey City, in the County of Hudson and State of New Jersey, are held and firmly bound unto the Mayor and Aldermen of Jersey City, a corporation under the laws of the State of New Jersey, (being within the county of Hudson, in said State) in the sum of fifty thousand dollars, lawful money of the United States of America to be paid to the said the Mayor and Aldermen of

Jersey City," its successors and assigns. To which payment well and truly to be made, we bind ourselves and each of us our and each of our heirs, executors and administrators, jointly and severally, firmly by these presents, sealed with our seals, dated the thirteenth day of April eighteen hundred and seventy-four.

The condition of this obligation is such that whereas the said John V. B. Vreeland has been appointed by the Board of Public Works, of said city, Registrar of the Water Works of said city, which appointment has been concurred by the Board of Finance and Taxation, and whereas the said John V. B. Vreeland is about to enter upon the duties of the office of said Registrar of the Water Works, now, therefore, if the said John V. B. Vreeland as Registrar, as aforesaid, shall honestly discharge and faithfully perform all the duties of his said office of Registrar of the water works aforesaid and faithfully account for all the monies coming into his hands as such Registrar, then the above obligation to be void otherwise to remain in full force and virtue.

Signed, sealed and delivered in presence of WM. A. LEWIS.

J. V. B. VREELAND, [L.S.]
GARRET VREELAND, [L.S.]
N. G. VREELAND, [L.S.]
WM. H. SPEER. [L.S.]
A. BONNELL. [L.S.]

State of New Jersey, Hudson County, ss.:

Garret Vreeland, of full age, being duly sworn according to law, deposes and says that he is one of the obligors named in and who joined with the said John V. B. Vreeland, Nicholas G. Vreeland, Alexander Bonnell and William H. Speer, in the execution of the foregoing bond to "the Mayor and Aldermen of Jersey City" that deponent is a resident and freeholder in the said County of Hudson, and owns in his own right by good title real estate in said County reasonably worth the sum of fifty thousand dollars over and above all encumbrances, and that deponent is worth the said sum of fifty thousand dollars over and above his debts and obligations.

GARRET VREELAND.

Subscribed and sworn at Jersey City, this 16th day of April, A. D. 1874, before me.

WILLIAM A. LEWIS,
Master in Chancery.

State of New Jersey, Hudson County, s.s.:

Nicholas G. Vreeland, of full age, being duly sworn according to law, deposes and says that he is one of the obligors name in and who joined in the execution of the foregoing bond, that he is a resident and freeholder in said County, and owns in his own right by good title real estate in said County reasonably worth the sum of twenty-five thousand dollars over and above all encumbrances, and that deponent is worth said sum over and above all debts and liabilities.

N. G. VREELAND.

Subscribed and sworn at Jersey City, this 16th day of April, A. D. 1874, before me.

WILLIAM A. LEWIS,
Master in Chancery.

State of New Jersey:

Hudson County, ss. William H. Speer, of full age, being duly sworn according to law deposes and says that he is one of the obligors named in and who joined in the execution of the foregoing bond. That deponent is resident in said County of Hudson, and is reasonably worth the sum of fifteen thousand dollars over and above all his debts and legal liabilities.

WILLIAM H. SPEER.

Subscribed and sworn at Jersey City this 16th day of April, A. D. 1874, before me.

WILLIAM A. LEWIS.
Master in Chancery.

State of New Jersey, Hudson County, s.s:

Alexander Bonnell, of full age, being duly sworn according to law deposes and says that he is one of the obligors named in and who joined in the execution of the foregoing obligation; that he is a resident and freeholder in the County of Hudson. That deponent owns in his own right by good title real estate in said county reasonably worth the sum of ten thousand dollars over and above all encumbrances, and that deponent is worth said sum over and above all debts and liabilities.

A. BONNELL.

Subscribed and sworn this 16th day of April, A. D. 1874, before me in the City of New York,

WILLIAM A. LEWIS,
Master in Chancery of New Jersey.

On motion of Mr. Brown the Board adjourned.

CORNELIUS S. SEE, Clerk.

Regular meeting of the Board of Finance and Taxation, April 30, 1874, at 3 o'clock p. m.
Present—President Vanderbeek.

A quorum not being present the Board adjourned to meet April 30, at 7:30 p. m.
CORNELIUS S. SEE, Clerk.

Adjourned regular meeting of the Board of Finance and Taxation, April 30, 1874, at 7:30 p.m.

Present—All the members.

On motion of Mr. Van Reipen, the reading of the minutes of the last regular meeting was dispensed with, and they were approved as printed in manual form.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

S. C. Mount, attorney of David L Moore, for relief in matter of taxes; James S. Yard, Commissioner of Railroad Taxation in New Jersey, concerning the taxation of railroad property in Jersey City. Referred to Committee on Taxes and Assessments. Frederich Muller to have refunded $6 held in trust for him by the city, J. H. Clough, concerning former petition to the Board of Finance and Taxation. Referred to the Committee on Salaries and Claims.

Frederick Boyes, for appointment as Clerk, received and ordered filed.

PRESENTATION OF CLAIMS.

Claims were received and referred as follows:

Jersey City Herald, for advertising, $57 60 and $12; John W. Harrison, for stationery, $186 25; to the Committee on Printing and Stationery.

George W. Dilloway, for services rendered preparing maps, etc., appertaining to the late Township of Greenville, $350, to the Committee on Salaries and Claims.

Jacob Weart, taxed bills of costs in certiorari suits, $23 16, to the Committee on Taxes and Assessments.

OFFICIAL COMMUNICATIONS.

A copy of the contract for building Reservoir No. 3, was received from the Board of Public Works and referred to the Committee on Taxes and Assessments.

A communication from the City Clerk submitting copies of five reports of the Commissioners to adjust unpaid assessments, was received and ordered filed.

The following communications were received and ordered filed:

Statement from the Comptroller, showing the receipts of the City Treasury from April 23 to 30, 1874.

Treasurer's office, April 30, 1874.

To the Honorable the Board of Finance and Taxation:

Gentlemen: I have the honor to report the following balances in the Hudson County National Bank at the close of business April 30, 1874:

Balance Credit Tax Account	$22,830 81
Balance Credit Assessment Account	42,677 36
Balance Credit Water Account	15,455 51
Balance Credit Sinking Fund Account	26,404 67

Yours very respectfully,

THOS. EARLE, City Treasurer.

Statement from the Comptroller, showing the expenditures to date on the several accounts provided for by appropriation made for expenses of city government, December 1, 1873, to November 30, 1874:

Whereas, The Board of Finance and Taxation, by resolution adopted April 20, 1874, requested the Board of Public Works to report what checks existed whereby the correctness of the books and accounts of the Water Registrar are ascertained and determined, and what examinations have been made of said books, and that the Board of Public Works be requested to furnish to the Board of Finance and Taxation a copy of the contract for the construction of Reservoir No. 3 of the Jersey City Water Works; therefore be it

Resolved, That the Board of Public Works would most respectfully report that it knows of no checks whereby such correctness may be ascertained except those contained in section 47, of bill 33, amendatory of the charter, approved March 24, 1873. That they have no knowledge of any examination of the accounts of the Water Registrar having been made, as such examinations do not appertain to this Board, but are among the exclusive privileges and duties of the Board of Finance and Taxation, as specified in section 38 of said bill 33. The Chief Engineer is hereby instructed to furnish to the Hon. the Board of Finance and Taxation a copy of the contract made for the construction of Reservoir No. 3, of the Jersey City Water Works.

I hereby certify the above preamble and resolution was passed by the Board of Public Works April 28, 1874, and approved by his Hon. the Mayor.

HENRY H. NEWKIRK, Clerk.

From the Board of Directors of Education:

Resolved, That the Clerk of this Board be directed to prepare a tabular statement of liabilities &c. of the different accounts, according to his books, in compliance with the resolution of the Board of Finance and Taxation, and forward same to said Board.

In accordance with the instructions contained in the above resolution, I respectfully forward the enclosed statement.

Respectfully,

MARTIN FINCK,
Clerk of Board of Directors of Education.

APPROPRIATIONS.

For 5 months, beginning July 1, 1873	$ 126,050 00
For fiscal year beginning Dec. 1, 1873, and ending Nov. 30, 1874	265,000 00
Total	$391,050 00
Salaries:	
Appropriation for 5 months	$ 85,000 00
Appropriation for fiscal year	210,000 09
Total	$295,000 00
Expended from July 1, 1873, to May 1, 1874	$ 158,310 05
Balance	$136,689 95
Books and Stationery:	
Appropriation for 5 months	$ 6,250 00
Appropriation for fiscal year	16,000 00
Total	$22,250 00
Expended from July 1, 1873, to May 1, 1874	15,708 00
Balance	$6,491 76
Repairs, Alterations and School Furniture:	
Appropriation for five months	$20,000 00
Appropriation for fiscal year	14,000 00
Total	$34,000 00
Expended from July 1, 1873, to May 1, 1874	30,804 11
Balance	$3,195 89
Fuel and Incidentals:	
Appropriation for five months	$13,300 00
Appropriation for fiscal year	22,000 00
Total	$35,300 00
Expended from July 1, 1873, to May 1, 1874	26,187 11
Balance	$9,112 89
Rentals:	
Appropriation for five months	$1,500 00
Appropriation for fiscal year	3,000 00
Total	$4,500 00
Expended from July 1, 1873, to May 1, 1874	3,421 64
Balance	$1,078 36

Fifteen concurrent resolutions providing for the purchase of materials, payment of money, &c., were received from the Board of Public Works and referred to the Committee on Concurrent Resolutions.

AUDITING OF CLAIMS.

The Committee on Finance reported correct the claim of George K. Sistare, Jr., and recommended the adoption of the following resolution:

Resolved, That the Comptroller be directed to pay, under the direction of the Finance Committee of this Board, certificate of indebtedness of Greenville No. 8, issued to E. S. Pigott for

$83 33, with interest thereon to date of payment.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported the following sales of bonds from April 23 to 30, 1874:

7 per cent 20 year bonds	$83,000
40 year bonds	4,000
Water bonds	3,000

UNFINISHED BUSINESS.

On motion, the communication received from his Honor the Mayor at the last meeting of the Board, was taken from the table and read.

By Mr. Van Reipen:

Moved, That the resolution do now pass notwithstanding the objections of his Honor the Mayor.

The President calling for the ayes and nays, the motion was lost, all the members voting in the negative.

By Mr. Ogden and adopted:

Moved, That the said printing bills be referred to the Committee on Salaries and Claims to ascertain what amount is justly due on said bills.

MISCELLANEOUS BUSINESS.

By Mr. Bacot and adopted:

Resolved, That the Corporation Counsel be requested to give a written opinion as to the proper construction of section 9 of the supplement to the city charter, passed March 27, 1874.

By Mr. Brown:

Resolved, That interest coupons from Jersey City bonds be paid when due by the bank upon presentation, and that requisitions be drawn by the Comptroller and accepted by the Treasurer in favor of parties holding registered bonds for the amount of interest due them respectively, all of said interest to be paid by the bank from special deposit made for that purpose.

The President calling for the ayes and nays the resolution was adopted unanimously.

By Mr. Brown and adopted:

Resolved, That the Board of Assessors be directed to make a statement to this Board at their earliest convenience of the valuation of the Public Buildings, Grounds and Parks, belonging to the city, as well as the location of all lots of land now owned by the city, giving the block and lot number, and street name as they appear upon the city maps.

By Mr. Brown:

Resolved, That a warrant be drawn o the City Treasury in favor of said officer for ten thousand dollars, to transfer said sum from general account to assessment account. The President calling for the ayes and nays the resolution was adopted unanimously.

By Mr. Brown:

Resolved, That warrants be drawn on the City Treasurer in favor of said officer for the following amounts, to be deposited in the Hudson County National Bank to the credit of May interest account:

On general account	$23,000
On assessment account	50,000
On water account	15,000

The President calling for the ayes and nays the resolution was adopted unanimously.

By Mr. Brown:

Resolved, That warrants be drawn on the City Treasurer in favor of the following named persons, being amounts due them in exchange of warrants for bonds.

John W. Harrison	$ 26 12
Steele & Condict	155 01
H. V. Sloat	162 18

The President calling for the ayes and nays, the motion was adopted unanimously.

By Mr. Brown:

Resolved, That the resolution passed April 9, 1874, ordering the payment to E. W. Kingsland, County Collector, of sixty thousand four hundred and thirty-seven dollars and fifty-two cents be and is hereby rescinded, and that the City Clerk be directed to cancel the warrant.

The President calling for the ayes and nays, the resolution was adopted unanimously.

By Mr. Brown:

Resolved, That a warrant be drawn on the City Treasurer in favor of E. W. Kingsland, County Collector, for one hundred and thirty-four thousand two hundred and forty-nine dollars and twenty-eighty cents on account of State, School, and County tax.

The President calling for the ayes and nays, the resolution was adopted unanimously.

By Mr. Van Reipen, and adopted:

Resolved, That the official papers of this city be notified that a new designation will be made, to go into effect on the first day of May of the present year, and this Board will pay such prices as may be agreed upon hereafter.

The following Constables' bonds, in the sum of $1,000 each, were received and referred to the Committee on Finance: William L. Shopp, with Patrick Nugent and John Maloney as sureties; Joseph Coons, with Augustus Thau and George Seebach as sureties; Dennis Farrell, with John R. Lennon and John Purcell as sureties; Thomas Rouan, with John H. Noonan and James Rouan as sureties; Louis Mohl, Jr., with John Herche and Thomas Foster as sureties; Henry H. Kline, with Alfred Heritage and John J. Gaffney as sureties; Henry F. Crawford, with Bernard Hughes and George E. Cutter as sureties; Edward Benson, with John H. Sanders and Patrick Kinlon as sureties; Patrick Anderson, with Thomas Brown and Edward Moran as sureties.

By Mr. Brown, and adopted:

Resolved, That whereas, in the estimation of this Board the expense attending the advertising of tax sales and expiration of time for redemption, &c., as now provided by the charter, is excessive and burdensome, therefore it is considered for the best interests of the city at large, as well as the delinquent taxpayers that no further advertisement of tax sales should be ordered without some modification in the law, or until some just and equitable agreement can be made with the official papers as to the terms of publication.

By Mr. Brown, and adopted:

Resolved, That the Committee on Printing and Stationery take into consideration the proper compensation to be fixed for the official papers, and report at an early day, with such recommendations as the committee may deem wise and prudent.

On motion of Mr. Bacot, the Board adjourned.

CORNELIUS S. SEE, Clerk.

Regular meeting of the Board of Finance and Taxation, held Thursday, May 7, 1874, at 3 o'clock p. m.

Present—All the members of the Board.

On motion of Mr. Ogden, the reading of the minutes of the last meeting was dispensed with, and they were approved as printed in manual form.

OFFICIAL COMMUNICATIONS.

Communications were received and disposed of as follows:

To the Honorable the Board of Finance and Taxation:

Gentlemen: I report the following receipts of the City Treasury from April 30 to May 6, 1874:

	Gen. Acc't.	Assessment Acct.	Water.	Sinking Fund
April 30..	$3,471 03	$830 83	$3,445 65	$807 86
May 1....	17,818 37	6,643 26	3,995 14	$2546 21
May 2....	3,060 13	14,243 31	2,529 63	349 79
May 4 ...	676 09	937 54	262 00	418 49
May 5....	3,191 79	19,477 91	4,903 47	937 68
May 6....	888 98	29,219 18	1,079 66	122 10
	29,106 39	71,402 03	16,215 55	5,182 13

Total amount.....$121,906 10.

Very respectfully, yours,

E. A. CARMAN, Compt.

Received and placed on file.

From the City Collector, giving notice of the receipt for collection of the assessment maps for improvement of Palisade avenue, from Ravine Road to South street, $60,973 32; main sewer in Newark avenue, from Five Corners to Hackensack river, $49,785 10. Received and ordered filed.

JERSEY CITY, May 4, 1874.

To the Honorable the Board of Finance and Taxation:

Gentlemen—I am directed by this Board to send you the annexed information in answer to the resolution passed by your honorable body April 15, 1874, a copy of which was received by this Board,

Respectfully

JOHN T. DENMEAD, Clerk.

BOARD OF FIRE COMMISSIONERS.

Appropriations for year commencing December 1st, 1873, and ending November 30th, 1874:

For salaries.....	$98,800 00
For general account.....	38,000 00
For location of companies' apparatus, telegraph and supplies to portion of city formerly Greenville.....	12,630 00
Total.....	$149,430 00

EXPENDITURES.

To May 1, 1874:

For salaries.....	$37,611 34
For general account.....	9,115 43
Total.....	$46,726 77

BALANCES.

Salaries.....	$61,188 66
General account.....	28,884 57
Greenville account.....	12,630 00
Total balance.....	$102,703 32

There are outstanding claims not yet presented for gas, horse feed, shoeing, &c., of about one thousand dollars ($1,000), The Board have also contracted for the building of two (2) four wheel tenders, the cost of which will be $1,200. Received and ordered filed.

Resolved, That the Board of Finance and Taxation be and they are hereby requested to determine the amount of bonds to be furnished by the "Permit Clerk and assistant to Registrar of the Water Works," the "Surveyors and Assessment Clerk" of the Bureau of Engineering and Surveying.

I hereby certify the above resolution was adopted by the Board of Public Works, May 5, 1874, and approved by his Honor the Mayor May 7, 1874. HENRY H. NEWKIRK, Clerk.

received and referred to the Committee on Finance.

Twenty six concurrent resolutions were received from the Board of Public Works and referred to the Committee on Concurrent Resolutions.

The City Treasurer reported the following balances in the City Treasury.

Credit Tax Account.....	$ 2,416 06
Credit Assessment Account.....	52,330 54
Credit Water Account.	10,292 48
Credit Sinking Fund Account.....	8,668 55

The report was received and filed.

The following opinion was received from the Corporation Counsel and ordered on file:

CORPORATION COUNSEL'S OFFICE,
JERSEY CITY, May 5, 1874.

To the Honorable the Board of Finance and Taxation:

Gentlemen: In conformity with the resolution of the Board requiring an opinion as to the proper construction to be given to section 9 of the supplement to the City Charter, passed March 27; 1874, permit me to submit the following considerations. After repealing section 37 of a previous supplement, I find section 9 to be a re-enactment of said section 37 with this difference.

First—In section 9. These words "which may cost over two thousand dollars," are omitted after the word "property."

Second—By Section 37, "concurrence" was by the Board of Aldermen, but by Section 9, matters for concurrence now go to the Board of Finance and Taxation.

Third—Section 9 contains a proviso additional, that where the Board of Finance has authorized a contract or purchase by concurrence a resolution providing for the payment of money on account of such contract or purchase is not required to be concurred in.

Both sections 37 and 9 require "concurrence." In this respect they are similar. The additional proviso in section 9 is to facilitate business that has already been concurred in, and to relieve the purposeless necessity of concurring in a payment for which the city is duly obligated already on contract. So that the real essential difference in the two sections is found in the omission from section 9 of the said words "which may cost over two thousand dollars"

A proper and legal construction of Section 37 will aid in properly construeing Section 9.

By Section 37 the making of any improvement or the doing of any work, or procuring of any materials, or the purchase of any property could be provided for by action of the Board of Works without concurrence when the same did not involve a cost of over two thousand dollars and it was because of the force and effect of the said words "which may cost over two thousand dollars," that qualified it. By Section 9 that qualification is omitted, and consequently concurrence is required, whether the costs for said purposes be little or much.

By section 37 Board of Works could employ any person they required whose compensation did not exceed $1,000 per annum without concurrence.

By section 9 the Board of Works could do the same without concurrence were it not for the provision of Section 23, of the supplement of 1874.

By Section 37 Board of Works could order payments not exceeding two thousand dollars without concurrence.

By section 9 the Board of Works may lawfully do the same, and may exceed said amount of $2,000, in all cases on account of contract or purchase which have been concurred in by your Board.

It was doubtless the intention that the Board of Works should have the appointment of the clerks and assistants named and specified in sections 20 and 21, of the supplement of 1874, without the concurrence therein of your Board, but by blundering legislation the Board of Works really has only the appointment (without the concurrence of you Board) of the assistants named and specified in section 21, of said supplement, being the assistants in the Bureau of Civil Engineering and Surveying. These it is specially provided by section 23, aforesaid, the Board of Works may appoint, without concur-

rence, on the nomination of the Chief Engineer and may fix their salaries not exceeding the limit contained in section 21.

By section 9, standing by itself, they might employ, without concurrence, any other persons at annual compensation, not exceeding $1000, but section 23, aforesaid, makes special and sweeping provision and deprives the Board of Works of the power to appoint or employ any clerk, officer, or agent (other than those mentioned in Section 21 aforesaid) without the concurrence of your Board,

In my opinion the proper construction to be put upon Section 9, and which will appear from the foregoing analysis and analogy, is this: In the action of the Board of Works, providing for the several matters in Section 9, which entail expense and create indebtedness, concurrence is required. In the employment of persons (because of Section 23) concurrence is required regardless of what the compensation may be, except as to the assistants in the Engineering Bureau which may be appointed without concurrence. Payments not exceeding $2000 for indebtedness lawfully incurred, and payments, on contract or purchase once concurred in by your Board, may be ordered without concurrence. Respectfully submitted,

WILLIAM A. LEWIS, Corporation Counsel.

REPORTS FROM STANDING COMMITTEES.

The Committee on Finance reported the following sale of bonds from April 30 to May 7, 1874:

40 year bonds	$7,000
20 year improvement bonds	53,000
Water bonds	10,000

The report was received and ordered filed, The Committee on Taxes and Assessments and Concurrent Resolutions offered the following reports:

On the petition of S. C. Mount, attorney of D. L. Moore, recommending the adoption of the following resolution:

Resolved, That a warrant be drawn in favor of S. C. Mount for $127 10 to refund amount paid by him in error March 14, 1874, to the City Treasurer in redemption of lot No. 104, Monticello avenue, block 283, the same amount having been paid for the same purpose by D. L. Moore, March 10, 1874.

On motion, the report was received and the resolution adopted, the President calling for the ayes and nays, and all the members voting in the affirmative.

On the petition of Rachel M. Yale, recommending the adoption of the following resolution:

Resolved, That upon the payment to the City Collector of the amount of taxes with interest and penalties due upon the lot on the northeast corner of Wayne and Varick streets, known as part of lot 30 Wayne street, in block 309, the City Clerk is hereby directed to cancel the sales of the said lot made in March, 1872, and September, 1873, for the reason that said sales being made, not only for the taxes assessed on said property, but also for the personal taxes of John J. Hill, for which reason the said sales were wholly illegal and void.

On motion, the report was received and the resolution adopted.

On the petition of Home for Aged Women, recommending the adoption of the following resolution:

Resolved, That the City Collector be authorized to receive from the Home for Aged Women the sum of $115 17, with interest at the rate of 12 per cent. per annum, from January 15, 1874, in full for assessment on lot No. 11, assessor's number, in block 270, containing 1,500 square feet of land for building a lateral sewer in Barrow street, between York and Bright streets, said lot being erroneously described in the assessment map and list for building said sewer, as containing 2,000 square feet, and charged therefore the sum of $151 67.

On motion, the report was received and the resolution adopted, the President calling for the ayes and nays, and all the members voting in the affirmative.

On concurrent resolutions from the Board of Public Works recommending the adoption of the following resolutions:

Resolved, That the following resolutions, adopted by the Board of Public Works, to wit:

Resolved, That three improvement certificates be drawn for one thousand dollars each in favor of Patrick Kinlen for work done and materials furnished for paving Montgomery street, from Summit to Bergen. That one improvement certificate for five hundred dollars in favor of Edward O'Donnell for work done and materials furnished for the improvement of Oakland avenue, from Hoboken avenue to Newark avenue. That one improvement certificate for five hundred dollars be drawn in favor of F. P. Gautier for work done and material furnished on sewer in Orchard Street, from Crawford street to Montgomery street. That three improvement certificates for one thousand dollars each be drawn in favor of O'Neill & McLaughlin for work done and materials furnished for the improvement of Hoboken avenue, between Bergenwood avenue and the easterly boundary of the city.

Resolved, That $175 27 be paid to Steele & Condict for one 36-inch plug, brass castings, iron washers, etc.; 439 58 to Steele & Condict for one gear and penion forging, etc., $17 05, to E. M. Carpenter & Co., successors to H. Schermerhorn for turpentine, soap, etc., $470 16; to Steele & Condict for one 36-inch water gate chamber; $335 50 to Daniel Runkle for lengths of cast-iron water pipe, 36-inch.

Resolved, That $63 52 be paid to Theo. Van Wert for hay and feed; 45 89 to Theo. Van Wert for hay and feed for month of March, 1874; $19 35 to Philip Nichels for four pair fly nets, etc.; $6 to Frederick Porrett & Son for repairing wagon and wagon seat; $49 75 to Henry Simpson for painting horse troughs; $25 to J. P. Kennedy for one hundred pounds No. 1 solder; $125 to Fred. Mayer for engraving map, etc., of Jersey City Water Works and printing same.

Resolved, That the Clerk of this Board be and hereby is directed upon the opinion of Corporation Counsel to give such notice as required by law of the filing of the preliminary report and assessment map of the Commissioners of Assessment for the extension and opening of Frazer Place, the same having been laid over by the former Board of Public Works without special date, and of the time and place when and where the Board of Public Works, will meet to hear and consider any objections to said report which may be presented in writing, at which time and place the objections heretofore presented, will be considered by said Board.

Resolved, That the Clerk of this Board be and hereby is directed to give such notice as required by law of the filing of the assessment map and report of the Commissioners of Assessment for the improvement of Grand street, from Washington street to Mill Creek, viz.: for the flagging, curbing and grading of the time and place, when and where the Board of Public Works will meet to hear objections to said assessment, which may be presented in writing, at which time also the objections to said assessment heretofore presented in writing, will be considered and adjudicated upon by said Board.

Resolved, That the sums hereinafter mentioned be paid to the persons named respectively for services rendered as foremen and laborers, cleaning and repairing streets and sewers for two weeks ending April 18, 1874:

Names.	No. of days.	Amount per day	Total Amount.
C. Sturgis, foreman	12	$3 00	$36 00
Matt Brunigan, la'b'r	4	1 50	6 00
Conrad Recherer	6¾	1 50	10 12
Henry Hableman	6¼	1 50	9 37
Michael Maloney	6½	1 50	9 75
James Mulligan	7¼	1 50	10 87
M. Dooley	9½	1 50	14 25
John Comer	6½	1 50	9 75
Thos. O'Keefe	7	1 50	10 50

Patrick Morgan	6¼	1 50	9 37
John McKernon	6¾	1 50	10 12
E. Canweller	6	1 50	9 00
Larry Garrity	6¾	1 50	10 12
M. Griffing	¾	1 50	1 12
Patrick Joyce	8⅓	1 50	12 37
John Ryan	2½	1 50	3 75
Philip Tumulty, f'm'n	12	3 00	36 00
Jas. Hart, laborer	9½	1 50	14 25
Jas. McCue	9½	1 50	14 25
John Costigan	8	1 50	12 00
John Fitzsimmons	10	1 50	15 00
John Heins	8	1 50	12 00
Patrick Fallon	8⅓	1 50	12 75
Pat Cunningham	7¾	1 50	11 62
Miles Dolan	8	1 50	12 00
Michael Connelly	3	1 50	4 50
Timothy Keogh	8	1 50	12 00
Thomas Hanley	7⅓	1 50	10 87
Thomas Fisher	12	2 00	24 00
John Keefe	11	2 00	22 00
Martin Morrissey	3	1 50	4 50
Joseph Smithers	¾	1 50	1 12
John Cassidy	11½	2 00	23 00
Nicholas Connors	12	2 00	24 00
James Tumulty	12	2 00	24 00
Garret Duffy	12	2 00	24 00
Henry McLaughlin	12	2 00	24 00
Arthur Flynn	11½	2 00	23 00
Patrick Smith	11	2 00	22 00
Stephen Fitzgerald	11¾	2 00	23 50
Michael Eagan	12	2 00	24 00
Michael Coyle	12	2 00	24 00
Barney Burns	12	2 00	24 00
Wm. Casserly	10	2 00	20 00
Robert Lewis	10½	2 00	21 00
Samuel McConnell	10½	2 00	21 00
Wm. Hayes	10½	2 00	21 00
John Dunn	12	2 00	24 00
Thos. Grull	12	2 00	24 00
Robert Van Keuren	12	2 00	24 00
Charles Golden	12	2 00	24 00
John Matthews	12	2 25	27 00
Daniel Eagan	12	2 00	24 00
Thos. Corrigan	12	2 00	24 00
Thos. Fayhe	12	2 00	24 00
John Kennedy	12	2 00	24 00
Edward Coughlin	12	2 00	24 00
Thos. Quinn	12	2 00	24 00
L. Broderick	12	2 25	27 00
Patrick Garvey, paver	7	4 00	28 00
John Costigan, rammer	7	2 50	17 50
Denis Regan, laborer	12	2 00	24 00
Peter Langdon	10½	2 00	21 00
Joseph McCain	11	2 00	22 00
Isaac Snell	11	2 00	22 00
Michael Lyons	6½	2 00	13 00
Hugh Handriban	1½	2 00	3 00
Peter Cooley	1½	2 00	3 00
Patrick McSpirit	3¼	2 00	6 50
Joun Cummings	1½	2 00	3 00
Stephen Connolly	5	2 00	10 00
Wm. Keating	1½	2 00	3 00
Patrick Young	6	2 00	12 00
John McGuire	6	2 00	12 00
Joseph Watson, h & c	5	3 00	15 00
Philip Brady; laborer	4½	2 00	9 00
Samuel Ryan	3	2 00	6 00
Geo. Mount, foreman	6	3 00	18 00
Thomas Gilmartin	3¾	2 00	7 50
William Reilly	3½	2 00	7 00
Martin Costello	3¼	2 00	6 50
William Myer	3¼	2 00	6 50
Hector McMullen, pav.	1½	3 50	4 25
Joun Ryan, rammer	1½	2 50	3 75
Thomas Burns	1½	2 00	3 00
Timothy Carroll	1½	2 00	3 00
Daniel Kilborn	12	3 00	36 00
George Murphy	12	2 00	24 00
George Thompson	12	2 00	24 00
Thomas Machen	11	2 00	22 00
William Colleran	10½	2 00	21 00
Philip Hilligar	6¾	2 00	12 50
John Dall	4¾	2 00	9 50
John Moore	4¾	2 00	9 50
James McCormick	4¾	2 00	9 50
Thomas McParthin	5¾	2 00	11 50
Philip Brady	4¾	2 00	9 50
Terence O'Neill	4¾	2 00	9 50
Daniel Broughton	2¾	2 00	5 50
James Dalton	3¼	2 00	6 50
Patrick Callahan	4¾	2 00	9 50
Wm. McCleary, h & c	8¾	2 00	26 25
Daniel Lee	2¼	2 00	4 50
James Heins	3½	1 50	5 25
Ed. McAnally, foremen of sewermen	12	3 00	36 00
James Dolan, sewerman	12	2 50	30 00
Thomas Banness	12	2 50	30 00
M. Roundtree	12	2 50	30 00
Martin Ward	12	2 50	30 00
Edward Doyle	12	2 50	30 00
Jeremiah O'Hay	3	1 50	4 50
Charles O'Neill	3	1 50	4 50
William Carroll	3	1 50	4 50
Total			1,772 82

Resolved, That $1,560 50 be paid to Patrick J. Condon for extension of abutment for bridge over Morris Canal at Avenue D, as per contract No. 203, $300 to Patrick J, Condon for return of money deposited to secure bid for building abutments for bridge over Morris Canal, the same being the final payment.

Resolved, That $275 77 be paid to Fred. Porrett & Son for repairs to street and sewer department carts and wagons; $59 23 to Francis Riker for horseshoeing for month of March, 1874; $50 to Jasper Wandle for services as Commissioner of Assessment; $40 to Garret Vreeland, Jr., for services as Commissioner of Assessment; $110 to Charles O. Potter for services as Commissioner of Assessment; $450 to Reilly & Keiler for three new receiving basins in Franklin st. $10 50 to Prentice, Snow & Co. for surveyors' stakes; $22 25 to Prentice, Snow & Co. for spruce timber; $53 90 to Joshua A. French for bridge stone used for street repairs; $120 to P. J. Condon for building two manholes on sewer in Railroad avenue; $83 41 to James Hetherington for feed for street department horses; $414 38 to Warner & Carscallen for hay and oats for street department horses; $13 to Lackey Gately for labor on streets; $92 92 to P. J. Condon for percentage retained for one year on contract for sewer in Colden street; $500 to John M Shannon, contract No. 196 for building abutments for bridge on Ravine road, at Palisade avenue; $50 20 to Theo. Van Wert for hay and feed for street department horses; $300 to David T. Bumsted for return of deposit on proposal for sewer in Erie street; $300 to Patrick Doherty for return of deposit on proposal for sewer in Erie street

Resolved, That $23 55 be paid to Jacob Ringle for two galvanized ash barrels, step-ladder, snow shovel, window brush, etc; $9 20 to Jacob Soney for four tumbler locks, repairing iron railing at clerk's office; $30 75 to Geo. S. Plympton for three tons of coal for office of Board of Public Works, and one ton delivered at street and sewer department stable $12 87 to McCoy & Beemer for matches, soap, powder, brooms, &c., used at office Board of Public Works, from Nov, 6, 1873, to March 24, 1874; $1 50 to Francis Bastine, for cash paid for repairing chairs used at office of Board of Public Works; that $81 75 be paid to John H. Lyon for advertising filed maps from March 10 to 28, 1874, and printing manual of meeting March 10, 1874; $77 60 to Jersey City Herald for advertising filed maps from December 13, 1873, to March 24, 1874, inclusive.

Resolved, That $328 50 be paid to State Insurance Company for insuranees on School buildings No. 2, 4, 11, 12, 14, and Engine House No. 13, and on Sherman street.

Resolved, That $6,420 98 be paid to People's Gas Light Company for lighting, extinguishing and furnishing gas consumed through 1,167 street lamps during month of March, 1874; $2,934 to Fayette Vapor Light Company for lighting, extinguishing, repairs and furnishing materials for 1,158 street lamps for month of March, 1874.

Resolved, That $162 be paid to A. P. Buss for services as inspector for reconstruction of sewer in Railroad avenue, from February 2 to April 6, 1874, at $3 per day; $100 to A P. Buss for services as inspector for the improvement of South Fifth street, 25 days at $4 per day; $31 to John C. Lawrence for harness and harness repairs;

$6 to John Quinn for 200 Belgian blocks for street repairs; $29 75 to Cronnam and Wetterson for painting at Wayne street stable; $22 37 to John Killen for sharpening and repairing tools; $75 to Fred Gaylord for services as inspector on Orchard street sewer, for month of March, 1874; $41 12 to E. D. B. Wakeman for final estimate on contract No 188, for the improvement of Boyd avenue, from Bergen avenue to West Side.

Resolved, That $45 46 be paid to Steele and Condict for time for lathe drilling, elbow pipes, repairing meters, &c.; $10 50 to Philip Nickels for harness and harness repairs; $477 to Daly and Hoare for corporation cocks with screws and goose necks couplings to order.

Resolved, That $24 30 be paid to Steele & Condict for truck wheels, fitting and turning; $1 50 to Philip Nichols, for harness repairs; $32 60 to John Killen, for blacksmith repairs to pipe yard.

Resolved, That $302 85 be paid to Steele & Condict for brass springs and weights; $296 74 to Steele & Condict for brass tubing for valves, use of lathe, fitting and turning, &c.

Resolved, That the Committee on Public Buildings, Grounds and Parks of the Board of Public Works by and with the concurrence of the Board of Finance and Taxation be and the same are hereby authorized to examine as to the amount of insurance now on the different public buildings belonging to the city, and where such buildings are not sufficiently insured to have the same covered in such an amount as the character and locality of the building would seem to demand.

Resolved, That by and with the concurrence of the Board of Finance and Taxation the Committee on Streets and Sewers be authorized to buy horse feed to an amount not to exceed three hundred dollars.

Resolved, That the Committee on Streets and Sewers be and are hereby authorized to have six manholes built in sewer in Coles and Fifth streets, the same being necessary in order to have the same cleaned and placed in proper condition.

Resolved, That $255 be paid to John Wheelihan, contracting mason, for balance in full for his contract for building Public School No. 6, as per certificate of architect, that the same is correct, and also reported correct by the Committee on Public Buildings, Grounds and Parks, February 24, 1874; $35 to William N. Hogan for four tons of furnace coal and one load of pine wood, and putting in the same at office Board of Public Works; $155 to Brunson Van Keuren for services as collector of wharfage at Public Docks, foot of Morgan street, from December 1, 1873, to February 1, 1874, 62 days, at $2 50 per day; $209 55 to Pangborn, Dunning & Dear for advertising and job printing, from January 16 to February 9, 1874, inclusive; $1 20 to John Anness for four sheets of tin in Clerk's office; $12 to Times Printing Company for job printing, December 6 and 8, 1873; $35 to Times Printing Company for one ream of street and sewer specifications and printing corporation notices; $31 80 to Times Printing Company for advertising corporation notices from November 14 to December 13, 1873, be and the same are hereby concurred in by the Board of Finance and Taxation.

Resolved, That the Board of Finance and Taxation concur in the nomination and employment of the following persons as clerks and employees of the Board of Public Works at the annual salaries set opposite their respective names:

Hugh Keenan, Inspector Sewer and Sewer Connections, $1,800; George B. Smith, Assessor Water Rates, $1,800; John Bumsted, Surveyor of Water Rates, $1,200; James Carroll, Superintent of Pipe Layers and Water Distribution, $1,800; Hugh Slater, Foreman of Pipe Layers, $1,200; J. H. Peloubet, Clerk to Registrar, $960; and concur in the nomination and employment of H. H. Newkirk, Clerk; A. A. Coykendall, Permit Clerk and Assistant Clerk to Registrar; H. Schermerhorn, Purveyor; James Reid, Committee Clerk; Francis Bastien, Janitor; B. Van Keuren, Street Commissioner; W. W. Brownlee, Assistant Clerk, but not at the salaries mentioned in the resolution of the Board of Public Works making such appointments, and nonconcur in the nomination and employment of John A. Daumont, Surveyor of Water Rates, $1,200: John W. Stolte, Offiee Boy, $300; and concur in the nomination and employment of J. P. Wauser, Bill Clerk, and B. Stoneham, Bill Clerk, between May 1, 1874 and July 1, 1874, at a salary at the rate of nine hundred and sixty dollars per annum.

Resolved, That the following resolutions adopted by the Board of Public Works, April 28, 1874, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the Committee on Pumping and Reservoirs of this Board be and they are hereby authorized to appoint and employ the following named persons as engineer and assistant engineers, at the Jersey City Works at Belleville, and at the annual salaries respectively set opposite their names to wit: Wm. Kearney, Engineer, $2,000; Garret Nafie, assistant engineer, $1,020; George Quayle, assistant engineer, $1,020.

Resolved, That by and with the concurrence of the Board of Finance and Taxation the Committee on Streets and Sewers of this Board be and they are hereby authorized to employ any number of foremen, pavers, rammers, drivers, laborers and sewermen for the purpose of carrying out the provisions of the city charter, and discharging the duties of the Board of Public Works, dependent upon said committee, not exceeding one hundred at any one time, for cleaning and repairing streets and sewers, at salaries in no one case to exceed $1,000 per annum.

Resolved, That by and with the concurrence of the Board of Finance and Taxation the Committee on Extensions and Distributions of this Board be and they are hereby authorized to employ any number of pipe layers and laborers for the purpose of carrying out the provisions of the city charter, and discharging the duties of the Board of Public Works, dependent upon said committee, not exceeding 20 at any one time, for laying out and repairing water pipes, at salaries in no one case to exceed $1,000 per annum.

Resolved, That by and with the concurrence of the Board of Finance and Taxation the Committee on Pumping and Reservoirs of this Board, be and they are hereby authorized to employ any number of assistants and laborers for the purpose of carrying out the provisions of the City Charter, and discharging the duties of the Board of Public Works dependent upon the said committee, not exceeding twenty-six at any one time, at the Jersey City Water Works at Belleville, at Reservoir No. 2 and High Service Works, as assistant engineers, firemen, oilers, coal passers, riggers, teamsters and machinists, high service engineers, reservoir keeper, telegraph operator at bridge, at salaries in no one case to exceed one thousand dollars per annum.

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the Committee on Water Rates and Assessments of this Board, be and they are hereby authorized to employ any number of assistants for the purpose of carrying out the provisions of the City Charter, and discharging the duties of the Board of Public Works dependent upon the said Committee, not exceeding three at any one time for cleaning, setting and repairing meters at salaries in no one case to exceed one thousand dollars per annum, be and the same are hereby concurred in by the Board of Finance and Taxation.

Resolved, That the resolution adopted by the Board of Public Works, April 28, 1874, to wit.:

Resolved, That by and with the concurrence of the Board of Finance and Taxation the Committee on Pumping and Reservoirs of this Board be and they are hereby authorized and empowered to employ and appoint Samuel B. Dougherty as general mechanical superintend-

ent, at an annual salary of two thousand five hundred dollars, be and the same is not concurred in by the Board of Finance and Taxation.

Resolved, That the following preamble and resolution adopted by the Board of Public Works May 5, 1874, to wit.:

Whereas, This Board has met to hear all parties that might have appeared relative to the improvement of Summit avenue, from Five Corners to the iron Bridge, as follows: Graded to the established grade, curb set and reset where necessary, flagging laid and relaid where necessay, and roadway a uniform width of thirty feet between Pavonia avenue and iron bridge, and with Belgian block pavement, in accordance with diagram accompanying petition and no objections being presented or known against the same; therefore,

Resolved, That by and with the concurrence of the Board of Finance and Taxation the said improvement be proceeded with; that the Commissioners of Assessment, with the aid and assistance of the Bureau of Survey, make and report to this Board an estimate of the quantity and kind of excavation and filling, and the amount of work to be done and materials to be furnished for the making and completing said improvement; that upon the filing of said report the Clerk of this Board shall advertse in the manner provided by law for proposals for doing such work and furnishing such materials, be and the same is concurred in by the Board of Finance and Taxation.

On motion the report was received and the resolution adopted, the President calling for the ayes and nays, and all the members voting in the affirmative.

The Committee on Salaries and Claims reported on the communication from Abbott Bros., concerning claim of F. M. Miller, assignee of George S. Plympton, bankrupt, that there was a suit now pending against the city for the same claim, and recommending that the communication be referred to the Corporation Attorney.

On motion the report was received and the recommendation adopted.

By Mr. Brown, and adopted:

Moved, That the Board take a recess of ten minutes.

Upon the reassembling of the Board the Committee on Finance reported not approved the bond of William L Shopp, Constable.

On motion the report was received and the bond ordered returned.

The same committee reported as approved the official bonds of the following Constables: Joseph Coons, Dennis Farrel, Thomas Rouan, Louis Mohl, Jr., Henry H. Kline, Henry F. Crawford, Edward Benson, Patrick Anderson.

On motion the report was received, the bonds accepted and ordered filed.

MISCELLANEOUS BUSINESS.

The official bonds of James M. Stevenson and Peter Beck, as Constables, were received and referred to the Committee on Finance.

The following resolutions were adopted, the President calling for the ayes and nays, all the members voting in the affirmative on each resolution:

By Mr Bacot:

Resolved, That the Assessors be directed to forward to James S. Yard, Commissioner of Railroad Taxation of the State of New Jersey, at his office in the State House in the City of Trenton, on or about the third day of June next, a statement, giving in detail the several parcels of real estate in their respective districts owned, used or occupied by any railroad or canal company, with the full valuation of each parcel, and to furnish a copy of said statement to the Corporation Counsel and Committee on Laws and Ordinances of the Board of Aldermen.

Resolved, That the sum of ten dollars and forty-nine cents ($10 49) be paid to C. De Clarke to refund amount erroneously paid March 28, 1873, in redemption of part lot 8 Halliday street, block 6 or 39, from sale made March 13, 1872, for water rents of 1869, the said water rents having been added to bill for 1870 and paid June 21, 1870.

By Mr. Brown:

Resolved, That warrants be drawn on the City Treasury in favor of the following named persons, being amount due them in exchange of warrants for bonds:

A. D. White	$79 46
John H. Lyon	24 34
Farrier & Garretson	47 88

Resolved, that warrants be drawn on the City Treasurer in favor of said officer for the following amounts, to be deposited in the Hudson County National Bank to the credit of May interest account:

On assessment account	$43,135
On water account	12,000

Resolved, That, as the bonds to the amount of four hundred thousand dollars, authorized April 23, A. D. 1874, to be issued, have not as yet been printed and no expense therefore incurred, and there being a necessity for an increased issue of the bonds under said section thirteen of the supplement to the charter, therefore ordered that the said resolution authorizing the said issue of bonds to the amount of four hundred thousand dollars be and hereby is rescinded, and the said action of the Board authorizing such issue is hereby annulled.

Resolved, That in accordance with Section 130 of the City Charter, and under the provisions of Section 156, of said Charter, and pursuant to the further provision of Section 13 of a supplement thereto, passed in 1874, the bonds of Jersey City, to the amount of five hundred thousand dollars, in sums of one thousand dollars each, bearing date June 1, 1874, and payable in twenty years from date, and to bear interest at the rate of seven per cent. per annum, payable semi-annually, and to correspond in form to Jersey City improvement bonds, be issued, and sold for the purpose of funding improvement certificates already issued, and those about to be issued in payment for work contracted for prior to March 27, 1874, and the Committee on Finance is hereby authorized to have prepared and printed said bonds, and that said Committee negotiate the sale of and sell said bonds for the best price that can be obtained within the charter limits for the purpose aforesaid.

Resolved, That pursuant to the provisions of Section 129 of an act entitled, "An act to reorganize the local government of Jersey City, passed March 31, 1871, bonds of Jersey City, either registered or coupon, to be denominated "seven per cent Jersey City bond" to the amount of one hundred thousand dollars in sums of one thousand dollars each to be in form similar to Jersey City improvement bonds, to bear date June 1, 1874, and payable June 1, 1894, bearing interest at the rate of seven per cent per annum be issued and sold, and the proceeds thereof to be used for the conversion and liquidation of bonds of Jersey City outstanding March 31, 1871, payable in less than twenty years from their date, and falling due in the year 1874, and that the Finance Committee have prepared and printed said bonds, and said committee is hereby authorized to negotiate the sale of and sell said bonds for the best price that can be obtained within the charter limits for the purpose aforesaid.

On motion of Mr. Van Reipen, the Board adjourned.

CORNELIUS S. SEE, Clerk.

Regular meeting of the Board of Finance and Taxation, held Thursday, May 14, 1874, at 3 o'clock, p. m.

Present—All the members of the Board.

On motion of Mr. Brown, the reading of the minutes of the last regular meeting was dispensed with, and they were approved as printed in manual form.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petitions were received and disposed of as follows:

Mary Baile, to have cancelled sale of land for taxes, and Henry Spillner to have corrected error in assessment to the Committee on Taxes and Assessments.

C. Van Vorst, concerning payment of a bond held by him, to the Committee on Finance.

Henry M. Riper, Chas. Stew, and John De Puy, to have refunded amount paid for assessments, to the Corporation Counsel.

PRESENTATION OF CLAIMS.

Claim of John H. Lyon for printing and advertising, $171 35 and $40 60; to the Committee on Printing and Stationery.

OFFICIAL COMMUNICATIONS.

Official communications were received and disposed of as follows:

From the City Collector certifying to the receipt of the final assessment map for the improvement of Walnut street, from Grand street to Pine street, $35,200 46; ordered filed.

The City Treasurer reported the following balances in the Hudson County National Bank:

Credit tax account	$19,603 80
Credit assessment account	11,053 48
Credit water account	6,549 47
Credit sinking fund	1,917 11

Ordered filed.

From the Board of Public Works:

Whereas, public travel and the transaction of business in this city are both very seriously and constantly obstructed and interfered with, and human lives are almost hourly imperiled at the numerous street crossings on the main line of the Pennsylvania Railroad in consequence of the passage of railway trains on a level with the public streets, and these dangers and evils are annually increasing in magnitude, but are unavoidable so long as the railway tracks remains as they are now located and constructed, and,

Whereas, it has been suggested that permanent relief might be afforded and a great improvement mutually beneficial to the people of this city and to the aforesaid railroad company might be accomplished by the elevation of the present railway tracks to a height sufficient to clear all the street crossings from obstructions, therefore,

Resolved, That a committee be appointed to confer with the authorities of the Pennsylvania Railroad Company and be instructed to ascertain whether such an improvement is practicable, and what action the said company would propose or take in the premises, and to ascertain the probable cost of the proposed improvement, and upon what terms, if any, the Pennsylvania Railroad Co. will co-operate with the authorities and the people of Jersey City in effecting it; and further

Resolved, That the Board of Aldermen and the Board of Finance and Taxation are hereby respectfully requested to concur and co-operate in appointing a joint committee for the purpose herein stated, and that this Board recommend that the committee consist of one member of the Board of Aldermen, one member of the Board of Finance and Taxation, and one member of this Board, and that said committee be instructed to report to each of the three Boards named the result of their conference with the railroad authorities, in order that further action may be taken if desirable, and that Commissioner Stephen R. Halsey be appointed to represent this Board as a member of the committee.

I hereby certify the above preambles and resolutions were adopted by the Board of Public Works, May 12, 1874, and approved by his Honor the Mayor, May 14, 1874.

HENRY H. NEWKIRK, Clerk.

By Mr. Brown, and adopted:

Moved, That the resolution be received and filed, and that the committee requested by the said resolution be appointed.

The President appointed Mr. Van Reipen as the said committee.

Ten concurrent resolutions were received from the Board of Public Works and referred to the Committee on Concurrent Resolutions.

REPORTS OF STANDING COMMITTEES.

The Committee on Concurrent Resolutions reported recommending the adoption of the following resolutions:

Resolved, That the following resolution adopted by the Board of Public Works May 5, 1874, to-wit:

Whereas, This Board has met to hear all parties that might have appeared relative to the improvement of Franklin street from west side of Sherman avenue to east curb line of Central avenue as follows: Graded to established grade, 20 inch curb, set and reset where necessary, blue stone flagging laid on both sides of street twelve feet in width, and roadway paved with Belgian blocks, necessary crosswalks laid at intersections, receiving basins and manholes, if any, to conform with established grade, all blue stone on street, in accordance with specifications, to be relaid and reset, the balance to be removed by property owners, and no objections being presented or known against the same; therefore,

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the said improvement be proceeded with; that the Commissioners of Assessments, with the aid and assistance of the Bureau of Survey, make and report to this Board an estimate of the quantity and kind of excavation and filling, and the amount of work to be done and materials to be furnished for the making and completing of said improvement, that upon the filing of said report the Clerk of this Board shall advertise in the manner provided by law for proposals for doing such work and furnishing such materials, be and the same is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolutions adopted by the Board of Public Works, May 5, 1874, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the Committee on Extensions and Distributions of this Board, for the purpose of carrying out the provisions of the city charter, and discharging the duties of the Board of Public Works dependent on said committee, be and they are hereby authorized to purchase fifty hydrant branches 6x4, at an expense not to exceed three hundred dollars.

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the Committee on Extensions and Distributions of this Board for the purpose of carrying out the provisions of the city charter, and discharging the duties of the Board of Public Works, dependent on said committee, be and they are hereby authorized to purchase

200 brass stop-cocks ¾-inch for cement pipe,
200 brass stop-cocks ½-inch for cement pipe,
200 brass stop-cocks ¾-inch for iron pipe,

at an expense for each lot not to exceed two hundred and fifty dollars, be and the same are hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolutions adopted by the Board of Public Works May 5, 1874, to wit,

Resolved, That by and with the concurrence of the Board of Finance and Taxation the Committee on Printing and Stationery of this Board be and they are hereby authorized to purchase for the use of the Water Assessor's de-

partment, stationery, tape lines, dividers, etc., in amount not to exceed twenty dollars.

Resolved, That by and with the concurrence of the Board of Finance and Taxation the Committee on Pumping and Reservoirs of this Board be and they are hereby authorized to purchase for use at the Jersey City Water Works at Belleville, one bale of waste, smoke stack eight feet long, sixty-four steel springs for Engine No. 4, and harness repairs at an expense not to exceed two hundred dollars, be and the same are hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolutions adopted by the Board of Public Works May 5, 1874, to wit:

Resolved, That the proposals for furnishing of coal for use of Jersey City Water Works be referred to the Committee on Pumping and Reservoirs, and that they be authorized to enter into a contract with the lowest bidder, if they deem it to the interest of the city so to do.

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the Committee on Extensions and Distributions of this Board be and they are hereby authorized to advertise for sealed proposals for cast iron water pipe, as follows:

2,400 lineal feet, six inches diameter.
300 lineal feet, eight inches diameter.
120 lineal feet, ten inches diameter.
120 lineal feet, twelve inches diameter.
120 lineal feet, twenty inches diameter.

And that the Chief Engineer be and is hereby instructed to prepare the necessary specifications and drawings, be and the same are hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, May 5, 1874, to wit:

Resolved, That $5,351 68 be paid to the Jersey City Gas Light Company for gas consumed by 967 street lamps for the month of March, 1874, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution, adopted by the Board of Public Works May 5, 1874, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the Committee on Printing and Stationery of this Board be and they are hereby authorized to purchase, for use in the Registrar's office, stationery and supplies, in amount not to exceed fifty dollars, be and the same is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolutions, adopted by the Board of Public Works, May 5, 1874, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the Committee on Printing and Stationery of this Board be and they are hereby authorized to purchase stationery &c. for use in the office of the Chief Engineer of this Board in amount not to exceed $30.

Resolved, That by and with the concurrence of the Board of Finance and Taxation the Committee on Printing and Stationery of this Board be and they are hereby authorized to purchase drawing paper, tracing cloth &c. for use in the Bureau of Engineering and Surveying of this Board in amount not to exceed thirty dollars.

Resolved, That by and with the concurrence of the Board of Finance and Taxation the Committee on Printing and Stationery of this Board be and they are hereby authorized to have printed blank requisitions for the use of this Board in amount not to exceed six dollars, be and the same are hereby concurred in by the Board of Finance and Taxation

Resolved, That the following resolutions adopted by the Board of Public Works May 5, 1874, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation the Committee on Public Buildings, Grounds and Parks of this Board, be and they are hereby authorized to procure an iron door for the brick closet in the basement of the building occupied by the Board of Public Works at an expense not to exceed seventeen dollars.

Resolved, That by and with the concurrence of the Board of Finance and Taxation the Committee on Pumping and Reservoirs of this Board be and they are hereby authorized to purchase coal to the amount of one hundred dollars for the use of the small pumping engine at the Jersey City Water Works, at Reservoir No. 3, for the purpose of giving the necessary supply of water to the upper portion of the city be and the same are hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolutions adopted by the Board of Public Works May 5, 1874, to-wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation the Committee on Streets and Sewers of this Board be and they are hereby authorized to purchase such picks, brooms, shovels, watering pots, crow bars, rammers and such other tools and articles as may be necessary for the cleaning and repairing of streets at an expense not to exceed three hundeed dollars.

Resolved, That by and with the concurrence of the Board of Finance and Taxation the Committee on Streets and Sewers of this Board be and they are hereby authorized to purchase such harness and have harness repairs made as may become necessary at an expense not to exceed three huudred dollars, be and the same is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolntions adopted by the Board of Public Works May 5, 1874, to-wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation the Committee on Streets and Sewers of this Board be and they are hereby authorized to purchase from time as necessity may require horse feed for street and sewer department horses to an amount not exceeding three hundred dollars.

Resolved, That by and with the concurrence of the Board of Finance and Taxation the Committee on Streets and Sewers of this Board be and they are hereby authorized to have made such repairs, painting, etc., of the corporation carts and wagons under their control, as may become necessary during the months of May, June and July, at a total expense not to exceed three hundred dollars.

Resolved, That by and with the concurrence of the Board of Finance and Taxation the Committee on Streets and Sewers of this Board be and they are hereby authorized to have such horseshoeing and blacksmith repairs done as may be necessary at an expense not to exceed five hundred dollars, be and the same is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, May 5, 1874, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the Committee on Streets and Sewers of this Board be and they are hereby authorized to have the six receiving basins on the line of the improvement of New York avenue, from Griffith to Ferry streets, moved at an expense not to exceed thirty-two dollars and fifty cents for each basin, so as to make the roadway a uniform width of thirty feet, be and the same is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, May 5, 1874, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the Committee on Streets and Sewers of this Board be and they are hereby authorized to have "the amount not to exceed" 950 cubic yards of earth filling placed behind the abutments for bridge on Ravine Road at Palisade avenue, between the north side of Boorean avenue and the west side of Palisade avenue, be not concurred in by the Board of Finance and Taxation for the reason

that no evidence has been produced to show that the city is liable for the expense of said filling.

On motion the report was received and the resolutions adopted unanimously, the President calling for the ayes and nays on each resolution.

AUDITING OF CLAIMS.

The Committee on Printing and Stationery reported correct the claims of J. A. MacLauchlan & Co., and John W. Harrison, and recommended the adoption of the following resolutions:

Resolved, That the sum of two hundred and seven dollars and ten cents be paid to J. A. MacLauchlan & Co., for advertising expiration of time for redemption of land sold for taxes.

Resolved, That the sum of one hundred and eighty-six dollars be paid to John W. Harrison for stationery, &c.

By Mr. Van Reipen, Moved, That the report be received, and the resolutions adopted.

The President calling for the ayes and nays the motion was adopted unanimously.

The same committee on the claims of the estate of Rosewell Graves, deceased, reported adverse to paying the same, as the amount claimed formed part of a former bill paid to the said estate by the Board of Finance and Taxation.

By Mr. Van Reipen and adopted, Moved, That the report be received and adopted.

The Committee on Taxes and Assessments reported correct the claim of Jacob Weart, and recommended the adoption of the following resolutian:

Resolved, That the sum of $29 16 be paid to Jacob Weart, Esq., for taxed bills of costs in two certiorari suits.

By Mr. Van Reipen. Moved, That the report be received and the resolution adopted.

The President calling for the ayes and nays, the motion was adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Brown:

Resolved, That a warrant be drawn on the City Treasury in favor of said officer for ten thousand dollars, to repay general account money borrowed by asssessment account April 30. 1874.

Resolved, That warrants be drawn on the City Treasurer in favor of said officer for the following amounts, to be deposited in the Hudson County National Bank to the credit of May interest account.

General account	$5,271 25
Water account	2,690 50

Resolved, That warrants be ordered drawn on the City Treasury in favor of the following named persons, being amounts due them in exchange of warrants for bonds:

O'Neill & McLaughlin	$ 54 64
W. Walters	522 60
Totten Bros	104 64
John W. Harrison	327 89

The President calling for the ayes and nays on each of the above resolutions, they were adopted unanimously.

On motion of Mr. Van Reipen, the Board adjourned. CORNELIUS S. SEE, Clerk.

Regular meeting of the Board of Finance and Taxation, May 21, 1874, at 3 o'clock p. m.

Present—All the members.

On motion of Mr. Bacot, the reading of the minutes of the last regular meeting was dispensed with, and they were approved as printed in manual form.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petitions and communications were received and disposed of as follows:

T. G and W. W. Carson, to have refunded amount paid in error for water rents. Samuel Bostwick, to have refunded part of amount paid for taxes. Referred to the Committee on Taxes and Assessments.

OFFICIAL COMMUNICATIONS.

Two communications from the Comptroller, the one showing the receipts of the City Treasurer from May 14 to 21, the other showing expenditures to date on the several accounts provided for by appropriation, were received and ordered filed.

From John V. B. Vreeland, Water Registrar, acknowledging the receipt of the following amounts for water sold by meter measurement viz:

For month ending March 1	$5,488 97
For month ending April 1	4,923 95
For month and quarter ending May 1	22,644 12
	$33,057 04

Received and ordered filed.

Communication from John E. Scott, City Clerk, submitting a copy of a report of the Commissioners to adjust unpaid assessments. Received and ordered filed.

Fifteen concurrent resolutions were received from the Board of Public Works, and referred to the Committee on Concurrent Resolutions.

REPORTS OF STANDING COMMITTEES.

The Committee on Concurrent Resolutions reported recommending the adoption of the following resolution:

Resolved, That the following resolutions adopted by the Board of Public Works, to-wit:

Resolved, That $37 50 be paid to Hudson Insurance Company for premium for insurance on school house in Union street; $18 34 to Hudson Insurance Company for premium for insurance on School house No. 8.

Resolved, That $85 75 be paid to Pangborn, Dunning & Dear for advertising and printing notices and posters of water rents, 1874-5; $31 to Pangborn, Dunning & Dear for advertising corporation notices and printing posters for street improvement during month of April; $31 99 to Pangborn, Dunning & Dear for printing one hundred copies of water pipe specifications.

Resolved, That $10 25 be paid to John Anness for brooms, soap, mica, tacks, matting, and repairing chairs for use at office Board of Public Works.

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the contract for furnishing 3 600 tons of anthracite coal at $5 58 per ton, and furnishing 2,000 tons of bituminous coal at $6 37½ per ton, be and the same is hereby awarded to Conyngham & Co. at the prices named, which are in accordance with the proposals presented to this Board May 5, 1874, and that the Corporation Attorney be and is hereby directed to prepare the proper contracts for the same, and to examine into the sufficiency of the bondsmen named by Messrs. Conyngham & Co.

Resolved, That by and with the concurrence of the Board of Finance and Taxation the Committee on Printing and Stationery of this Board be and they are hereby authorized to purchase minute and resolution books, bill heads, pens, led pencils, rubber bands, paper, envelopes &c, for use in the Clerk's office in amount not to exceed one hundred dollars.

Resolved, That by and with the concurrence of the Board of Finance and Taxation the Committee on Pumping and Reservoirs of this Board, be and they are hereby authorized to purchase lard oil and emory cloth for use at the Jersey City Water Works at Belleville in amount not to exceed seventy dollars

Resolved, That $66 be paid to John R. Elgar for services as inspector for the improvement of Franklin street, from Ogden avenue to Sherman avenue, for the month of April, 1874, twenty-two days at $3 per day; $44 30 to J. C. Lawrence for harness and harness repairs, from April 14 to 28, 1874, inclusive; $43 40 to Theo. Van Wert for hay and feed for street department horses, for month of April, 1874; $87 90 to James Hetherington for hay and feed for street department horses, for April, 1874; (Bergen District); $69 to Edward Benson for services as inspector for the improvement of Montgomery street, from Bergen avenue to Summit avenue, for April, 1874, 23 days at $3 per day; $75 to John Hamilton for services as inspector for the improvement of Hoboken avenue, from Bergenwood avenue to the easterly boundary of the city, for April, 1874, 25 days at $3 per day.

Resolved, That with the concurrence of the Board of Finance and Taxation the Committee on Streets and Sewers be and they are hereby authorized to employ twenty-five men in addition to the number now employed to work on the unpaved streets of the old town of Greenville, now Jersey City, the employment of the said twenty-five men to be limited to the space of three months.

Resolved, That by and with the concurrence of the Board of Finance and Taxation the Committee on Pumping and Reservoirs of this Board be and they are hereby authorized to purchase the articles hereinafter mentioned, at a total expense not to exceed one hundred dollars for the purpose of carrying out the provisions of the City Charter and discharging the duties of this Board dependent on said committee, to-wit: One keg 10c nails, 25 lbs. 6c nails, 25 lbs. 8c nails, one grass hook, one scythe stone, one length ¾ inch brass pipe, 6 ¾ inch elbows, 6 ¾ inch 's, 6 ¾ inch couplings; 6 ¾ inch unions, two kegs white lead 50 lbs. each, one coil hemp packing, all of said articles being needed for use at the Jersey Water Works at Belleville, be and the same are hereby concurred in by the Board of Finance and Taxation.

On motion the report was received and the resolution adopted unanimously. The President calling for the ayes and nayes.

AUDITING OF CLAIMS.

The Committee on Printing and Stationery reported correct the claims of John H. Lyon, and recommended the adoption of the following resolutions:

Resolved, That the sum of one hundred and seventy-one dollars and thirty cents be paid to John H. Lyon for printing and advertising.

Resolved, That the sum of forty dollars and sixty cents be paid to John H. Lyon for advertising for Commissioners to adjust unpaid assessments.

On motion the report was received and the resolutions adopted unanimously, the President calling for the ayes and nays.

MISELLANEOUS BUSINESS.

The official bond of William L. Shopp as Constable was received and referred to the Committee on Finance.

By Mr. Brown:

Resolved, That warrants be drawn on the City Treasurer in favor of the following-named persons, being amounts due them in exchange of warrants for bonds:

William H. Bumsted $12 33, P. Sheridan $48 72, F. T. Farrier $15 92, Steele & Condict $547 50, People's Gas Light Co $77 49, Wm. H. Bumsted $4 89, $1 94.

Resolved, That the Board of Police Commissioners and the Board of Fire Commissioners be requested hereafter to make out their payrolls monthly instead of semi-monthly, as is now the practice.

Resolved, That a warrant be drawn on the City Treasarer in favor of said officer for thirty thousand dollars, to repay general account amount loaned water account Dec. 29, 1873.

The President called for the ayes and nays on each resolution, and they were all adopted unanimously.

On motion of Mr. Brown, the Board adjourned.

CORNELIUS S. SEE. Clerk.

Regular meeting of the Board of Finance and Taxation, Thursday, May 28, 1874, at 3 o'clock p. m.

Present—All the members of the Board.

On motion of Mr. Ogden, the reading of the minutes of the last meeting was dispensed with, and they were approved as printed in manual form.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petitions and communications were received and disposed as follows:

Of John Patton, to have refunded purchase money paid assessment sale of May 26, 1856, for Grand street improvement; of Mary Boyd for correction of assesssment for sewer in Section B, Second Drainage District, on her property, to the Committee on Taxes and Assessments

Of J. H. Clough to have paid to him amounts claimed to be due for unpaid salary, to the Committee on Salaries and Claims.

PRESENTATION OF CLAIMS.

Claims were presented and disposed of as follows:

Of John A. Blair, $50 for services rendered Commissioners to adjust unpaid assessments.

Of J. P. White, $75 for services rendered Commissioners to adjust unpaid assessments. Referred to the Committee on Finance.

OFFICIAL COMMUNICATIONS.

Official communications were received and disposed of, as follows:

From the City Collector, certifying to the receipt of the following assessment maps:

Improvement by construction of a pile foundation on West Grand street..... $70,645 91

Improvement of Monmouth street, from Fifth to Tenth streets..... 20,104 28

Received and placed on file.

Statement from the Comptroller showing the receipts of the City Treasury for the week ending May 28, 1874 Received and ordered filed.

Twelve concurrent resolutions were received from the Board of Public Works and referred to the Committee on Concurrent Resolutions.

The City Treasurer reported the following balances in the Hudson County National Bank for the week ending May 28, 1874:

Credit tax account.....	$5,772 21
Credit assessment account.....	16,530 04
Credit water account.....	22,808 24
Credit sinking fund account.....	5,777 21

Received and ordered filed.

Communication from City Clerk, submitting three reports of Commissioners to adjust unpaid assessments. Received and ordered filed.

Invitation from the Grand Army of the Republic Memorial Committee to attend the memorial services at the Tabernacle May 30, 1874, was received and accepted.

REPORTS OF STANDING COMMITTEES.

The Committee on Taxes and Assessments offered the following reports:

On the petition of William Bumsted and William Robertson, recommending the adoption of the following resolution:

Resolved, That warrants be drawn in favor of William Bumsted and William Robertson for $10 each to refund to them amount paid in error July 1, 1870, for water rents of 1870 on two houses on Monticello avenue (Bergen), on block 3, known as block 35, the said water rents for the said year on the same property having been previously paid by Orin Ward and N. S. Rulison, lessees, as appears by the certificate of J. V. B. Vreeland, Registrar.

On the petition of Wm. Bumsted, recommending the adoption of the following resolution:

Resolved, That a warrant be ordered drawn in favor of Wm. Bumsted for $12 to refund amount paid by him in error June 30, 1872, for water rents on lot 125, block 282, the said water rents for the same year on the same lot having been previously paid June 11, 1871, by Orin Ward and N. S. Rulison, lessees, as appears by the certificate of J. V. B Vreeland, Registrar.

On the petition of Wm. Robertson, recommending the adoption of the following resolution:

Resolved, That the sum of $22 be paid to Wm. Robertson, to refund amount paid in error for water rents of 1870 and 1871, on lot 126, block 282, the same having been previously paid as appears from certificate of J. V. B. Vreeland, Registrar.

On motion the reports were received and the resolutions adopted, the President calling for the ayes and nays on each resolution, and all the members voting in the affirmative.

The Committee on Concurrent Resolutions reported recommending the adoption of the following resolutions:

Resolved, That the following resolutions adopted by the Board of Public Works May 9, 1874, to wit:

Resolved, The Board of Finance and Taxation, concurring, that the Committee on Streets and Sewers be and they are hereby authorized and empowered to buy lumber and construct a box sewer to conduct to York street the overflow of the sunken and broken Montgomery street sewer, and save the city a prospective law suit in consideration of said overflow flooding private property; and also to construct drain boxes to be used in West Side avenue, old town of Bergen, at an expense not to exceed three hundred dollars.

Resolved, With the concurrence of the Board of Finance and Taxation, that the Committee on Streets and Sewers be and they are hereby authorized to purchase the necessary quantity of planks to repair roads of that character in old town of Greenville, now Jersey City, to an amount not to exceed three hundred dollars, be and are hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution, adopted by the Board of Public Works May 19, 1874, to wit.:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the Committee on Streets and Sewers of this board be and they are hereby authorized to employ six additional men for the purpose of cleaning sewers, at salaries not to exceed one thousand dollars per annum in no one case, be and is hereby concurred in by the Board of Finance and Taxation, provided said six men are employed not more than three months.

Resolved, That the following resolutions, adopted by the Board of Public Works, to wit.:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the Board of Public Works be and they are hereby authorized to appoint and employ the following officers, clerks and assistants, and at the annual salaries set opposite their respective names, to wit.: A. H. Garretson, tapper, $1,200.

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the Committee on Water Rates and Assessments of this Board be and they are hereby authorized to purchase one two-inch spiral drill at an expense not to exceed fifteen dollars, for the purpose of carrying out the provisions of the city charter and discharging the duties of the Board of Public Works dependent on said committee, be and the same are hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolutions adopted by the Board of Public Works May 19, 1874, to wit.:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the Committee on Printing and Stationery be and they are hereby authorized to purchase 2,500 two cent postage stamps and 2,500 envelopes for use of the Registrar's office sending out water bills.

Resolved, That with the concurrence of the Board of Finance and Taxation the salary of the Registrar of the Water Works be hereby fixed at the sum of two thousand five hundred dollars per annum

Resolved, That $199 90 be paid to John H. Lyon for printing corporation notices from April 2, 1874, to April 21, 1874, and job printing be and the same are hereby concurred in by the Board of Finance and Taxation.

On motion the reports were received and the resolutions adopted, the President calling for

the ayes and nays on each resolution, and all the members voting in the affirmative.

AUDITING OF CLAIMS.

The Committee on Printing and Stationery reported correct the claims of the Jersey City Herald and recommended the adoption of the following resolutions:

Resolved, That the sum of $12 be paid to the Jersey City Herald for advertising notices of Commissioners to Adjust Unpaid Assessments.

Resolved, That the sum of $57 60 be paid to Jersey City Herald for publishing notices of Commissioners to Adjust Unpaid Assessments, and job printing.

On motion the report was received and the resolutions adopted, the President calling for the ayes and nays, and all the members voting in the affirmative on each resolution.

MISCELLANEOUS BUSINESS.

The official bond of Alexander McGimpsey as poundmaster was received and referred to the Committee on Finance.

By Mr. Brown:

Resolved, That warrants be drawn on the City Treasurer in favor of said officer for the following amounts, to be deposited in the Hudson County National Bank to the credit of June Interest account:

General account	$3,531 50
Assessment account	3,500 00
Water account	8,680 00

The President calling for the ayes and nays, the resolution was adopted by the following vote:

Ayes—President Vanderbeek, Messrs. Bacot, Brown and Van Reipen. Nays—Mr. Ogden.

The following resolutions were offered by Mr. Brown, and adopted, the President calling for the ayes and nays, and all the members voting in the affirmative on each resolution:

Resolved, That warrants be drawn on the City Treasury in favor of the following named persons, being amount due them in exchange of warrants for bonds:

James H. Startup	$2 31
W. H. Bumsted	8 79
P. J. Condon	109 67

Resolved, That a warrant be drawn on the City Treasurer in favor of said officer for twenty thousand dollars, to transfer said sum from Water account to General account, to pay loan of December 29, 1873.

Resolved, That a warrant be drawn on the City Treasurer in favor of said officer for fifteen thousand dollars, to transfer said sum from Water account to General account, to repay loan of March 26, 1874.

On motion the Board adjourned, to meet May 29, 1874, at 7 o'clock p. m.

CORNELIUS S. SEE, Clerk.

Adjourned meeting of the Board of Finance and Taxation, at the City Hall, Friday, May 29, 1874, at 7 o'clock p. m.

Present—All the members.

REPORTS OF STANDING COMMITTEES.

The Committee on Concurrent Resolutions reported, recommending the adoption of the following resolutions:

Resolved, That the following resolution adopted by the Board of Public Works, May 5, 1874, to wit;

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the Committee on Public Buildings, Grounds and Parks of this Board be and they are hereby authorized, to advertise for proposals for the rebuilding of Truck House No. 1, situated on the corner of Grand and Van Vorst streets, be not concurred in, this Board being of opinion that the building can be repaired in a thorough manner at a reasonable expense.

Resolved, That the following resolution, adopted by the Board of Public Works May 5, 1874, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the Committee on Railroads, Wharves and Piers and Bridges of this Board be and they are hereby authorized to purchase lumber sufficient to repair the public dock foot of Morgan street in amount not to exceed twenty-five dollars, be and the same are hereby concurred in by the Board of Finance and Taxation.

On motion the report was received and the resolutions adopted, the President calling for the ayes and nays and all the members voting in the affirmative.

MISCELLANEOUS BUSINESS.

The following resolutions were offered and adopted unanimously, the President calling for the ayes and nays on each resolution:

By Mr. Brown:

Resolved, That warrants be drawn on the City Treasurer in favor of the following named persons, being amounts due them in exchange of warrants for bonds: F. T. Farrier $16 91, R. D. Wood & Co. 58c., W. H. Bumsted $146 66.

By Mr. Ogden:

Resolved, That the American Standard, the Evening Journal, the Jersey City Herald and the Watchman Hudson, be and they are hereby designated as the official newspapers of the city for the publication of all legal notices required by the city charter, the compensation to be at the following rates, viz.: Fifty cents per folio for the first insertion, and thirty cents per folio for each subsequent insertion.

Resolved, That the American Standard and the Evening Journal be and they are hereby designated to publish the official minutes of the various Boards of the city departments, the compensation to be $150 per month for each paper.

Resolved, That the salaries of the city officials and employees, hereinafter named, from and after the first day of May, 1874, be fixed as follows:

Thomas Earle, City Treasurer, per annum	$3,000
Isaac Morrow, Jr, Clerk to City Treasurer, per annum	1,200
E. A. Carman, Comptroller and Auditor, per annum	3,000
Wm. Stevens, Clerk to Comptroller, per annum	1,800
James H. Love, City Collector, per annum,	3,000
Justice Slater, Clerk in the Collector's office, per annum	1,500
Andrew D. White, Assessment Clerk in Collector's office, per annum	1,200
James I. Grady, Clerk in Collector's office, per annum	960
S. D. Dickinson, Clerk in Collector's office, per annum	800
John Creech, Clerk in Collector's office, per annum	800
James S. Browning, messenger in Collector's office, per month	50
Cornelius S. See, Clerk to Board of Finance and Taxation, per annum	900
Thomas K. Halstead, Clerk in City Clerk's office, per annum	1,200
N. E. Feury, Clerk in City Clerk's office, per annum	1,000
A. L. Sears, Clerk in City Clerk's office, per annum	800

By Mr. Bacot:

Resolved, That the offices of Corporation Counsel and Corporation Attorney be and are hereby declared vacant from June 1st, 1874.

Resolved, That William A. Lewis be and he is hereby appointed Corporation Counsel at a salary of thirty-five hundred dollars per annum from June 1st, 1874.

Resolved, That William P. Douglass be and he is hereby appointed Corporation Attorney at a salary of fifteen hundred per annum from June 1st, 1874.

On motion of Mr. Bacot, the Board adjourned.

CORNELIUS S. SEE, Clerk.

Regular meeting of the Board of Finance and Taxation, in the City Hall, Thursday, June 4, 1874, at 3 o'clock, p. m,

Present—All the members of the Board.

The minutes of the regular meetings of May 28 and of the adjourned meeting of May 29, 1874, were read and approved.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petitions were received and disposed of, as follows:

Of Jane Vernon to have apportioned assessment for taxes; of Frank Rooney to have refunded amount paid in error for water rents; of Henry M. Riker to have refunded difference in assessment; of Peter H. Beekman to have cancelled of record sale of lands for taxes; of Lawrence Ashley to have corrected assessments for taxes; of John Haskins to have corrected assessment for main sewer in Newark avenue, from Five Corners to the Hackensack River.

Referred to the Committee on Taxes and Assessments.

Communications from Pangborn, Dunning & Dear, John H Lyon and Hugh McDermott, refusing to print official matter relating to the city government at the rates now established, and giving their reasons for said refusal.

Referred to the Committee on Printing and Stationery.

PRESENTATION OF CLAIMS.

Claims were received and referred as follows:

Henry Thompson, carpets for City Hall, $232 02; to the Committee on Salaries and Claims.

Pangborn, Dunning & Dear, printing and advertising, $251 95 and $72 75; Hudson County German Publishing Association, for publishing notices of Commissioners to Adjust Unpaid Assessments, $21 60 and $21 60; to the Committee on Printing and Stationery.

OFFICIAL COMMUNICATIONS.

Official communications were received and disposed of as follows:

From the Corporation Counsel:

CORPORATION COUNSEL'S OFFICE,
JERSEY CITY, May 25, 1874.

To the Honorable, the Board of Finance and Taxation:

Gentlemen: Accompanying please find matter of petition of Mr. John V. R. Vreeland, through his attorney, Isaac S. Taylor, Esq., asking to have repaid to him the difference between the assessment as paid by him for the construction of main sewer in Section A (Second drainage district) and the assessment on his property as afterwards reduced by the Commissioners to Adjust Unpaid Assessments. This matter was referred by the former Board, and an indorsement was made on the papers recommending an adverse report, to which indorsement reference is made. No further action was had by the Board after making the reference, as the papers were subsequently retained by me with a view of submitting a formal opinion thereon, as being more satisfactory upon a question of so much importance, and one likely to frequently arise. On the 14th of May, instant, the same question was presented in the petition of Mr. Henry M. Riker, and others, which was likewise referred for opinion; and in reference to the subject matter of these petitions I submit opinion as follows:

It will be conceded that whatever equity there may be in the demands, I cannot be expected to pass on the equity of the case, nor the city expected to refund except upon a strictly legal liability.

The facts, briefly stated, are these: An improvement was made by the city, and property benefited (or supposed to be benefited) was assessed therefor. Petitioners, it appears, paid their assessments respectively. Subsequently, under the provisions of a special act, entitled, "An act to adjust unpaid assessments in Jersey City," the improvements in question were considered and the assessments therefor adjusted, and under the distribution of said assessments by the Commissioners appointed in pursuance of said act, a less sum, it appears, is allotted to the lands of the petitioners. The excess paid by the petitioners they ask to have repaid to them. The law, in my opinion, will not sustain the petitioners in their demand.

The principle which I find laid down in the books is such that money voluntarily paid under a claim of right, there being no fraud or mistake of fact, although the payer is mistakened in point of law as to his legal liability, is not recoverable back.

References, Dillon on municipal corporations, § 751; 2 Esp., 546; 2 Smith's leading cases, 237; 9 Cowen, 674; 1 Wend., 355; 2 Denio, in fra, 26, and cases cited on page 40.

These were voluntary payments of the assessment. There does not appear to be any fraud practiced in the matter of payment, nor any mistake as to the facts.

Petitioners may have supposed, and from the fact of their payments, evidently did suppose themselves legally liable to pay the assessment. A payment made under a mistaken view of the law in the case of these petitioners, raises no legal obligation on the part of the city to pay back the money voluntarily paid for a tax or assessment once levied.

But it may be urged that the payment by Mr. Stephen H. Battin was a payment under protest and should therefore be repaid to him as to any excess. I find, on further examination of the books, that merely paying under protest does not make the payment a compulsory one; vide 13 Gray 476; Lee vs. Templeton; also Boker vs. Cincinnati 11 Ohio 534, and cases cited.

A payment of taxes (or assessments) is not compulsory, although made under a threat expressed or implied, that the legal remedies for such tax or assessment will be resorted to. Vide Taylor vs. Board of Health, 31 Pa. st. 73.

It would appear then that the payment thus made under protest was nevertheless a voluntary payment, so far as can be judged from the petition of Mr. Batten, and we are to presume that he has presented his case most favorably for himself.

That the question of the liability of the city to pay back the excess of assessment in similar cases has been considered by those heretofore assessed, appears from the fact that during the session of the last Legislature, a bill was introduced in the Assembly known as Assembly bill No. 574, entitled a supplement to "An act to adjust unpaid assessments in Jersey City," &c., which supplement made provision for paying back any such excess in these and similar cases. By the provisions of said supplement, it not only became lawful for the Board of Finance to pay back such excess, but it was made the duty of the Board to thus repay. This supplement failed to become a law. If the city had been liable without such supplement, and the Board authorized to pay back, then to attempt to pass such supplement was a waste of the time of the Legislature and superfluous legislation. Some such legislation in my opinion is required before the Board is authorized to order any such payment. There is still another view to take of this matter. These petitioners claim their benefit under the said act to adjust unpaid assessments. It will be seen by the title of the act that it does not meet their case. Their assessment is paid, and this act does not deal with paid assessments, but seeks to adjust unpaid assessments. I recommend adverse report on the petitions. Respectfully submitted, WM. A. LEWIS, Corporation Counsel.

Referred to the Committee on Taxes and Assessments.

From the Comptroller giving receipts of the City Treasury from May 24 to June 4, 1874, Ordered filed.

From the City Treasurer, showing balances in the Hudson County National Bank at the close of business June 4, 1874. Ordered filed.

Two communications from the City Clerk, submitting copies of reports of Commissioners to Adjust Unpaid Assessments. Ordered filed.

Order from Justice Bedle, of the Supreme Court, ordering compensation paid to the Commissioners to Adjust Unpaid Assessments and

to their clerk. Referred to the Committee on Salaries and Claims.

Nine concurrent resolutions from the Board of Public Works. Referred to the Committee on Concurrent Resolutions.

REPORTS OF STANDING COMMITTEES.

The Committee on Taxes and Assessments and Concurrent Resolutions reported as follows:

On the petition of Henry Spillner to have reduced amount for the improvement of Palisade avenue, from Ravine road to South street, adverse to granting the same. The report was received and adopted.

On the petition of F. G. & W. W. Carson recommending the adoption of the following resolution:

Resolved, That the sum of $80 be paid to F. G. & W. W Carson to refund to them amount erroneously taxed against 8 lots, numbering from 25 to 32, both inclusive, on block No. 324, on Twelfth street, for water rents of 1870 and 1871, paid June 27, 1871; 1871 and 1872, paid June 27; 1871, 1872 and 1873, paid June 11; 1873 and 1874, paid May 29, 1873, for the reason that there is no water pipe laid in the said street in front of the said property.

On motion the report was received and the resolution adopted unanimously, the President calling for the ayes and nays.

On concurrent resolutions from the Board of Public Works recommending the adoption of the following resolutions:

Resolved, That the following resolution adopted by the Board of Public Works May 19, 1874, to wit,:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the Committee on Extensions and Distributions of this Board be and they are hereby authorized to purchase hemp packing, lead and such other materials as may be necessary for the laying of water pipe in this city at an expense not to exceed at any one time two hundred and fifty dollars, for the purpose of carrying out the provisions of the city charter, and discharging the duties of the Board of Public Works dependent upon said committee.

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the Committee on Extensions and Distributions of this Board be and they are authorized to purchase ten six-inch water gates at an expense not to exceed thirty-six dollars per gate, for the purpose of carrying out the provisions of the city charter and discharging the duties of the Board of Public Works dependent on said committee, be and the same are hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution, adopted by the Board of Public Works May 19, 1874, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the Committee on Pumping and Reservoirs of this Board be and they are hereby authorized to purchase one set of differential valves consisting of nine composition castings, for Engine No. 1, at Belleville, N. J., at a cost not to exceed three hundred and fifty dollars, be and the same are hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works May 7, 1874, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the Board of Public Works does hereby appoint and employ Charles O. Potter, Garret Vreeland, Jr., and Jasper Waudle as Commissioners of Assessment for the ensuing year, be and the same is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works June 2 1874, to wit:

Resolved, That with the concurrence of the Board of Finance and Taxation, this Board be and is hereby authorized to employ at an expense not to exceed thirty dollars, a competent practical person to examine Truck House No. 1, corner of Grand and Van Vorst streets, and report to this Board as to what work is necessary to put the same in thorough repair and give an approximate statement of the cost thereof; also that this Board be hereby empowered to advertise for bids for the making of said repairs and to contract with one or more persons as may be deemed most advisable for the city's interest for the making of said repairs, be and the same is hereby concurred in by the Board of Finance and Taxation provided the contract for said repairs is sent to this Board for concurrence.

Resolved, That the following resolution, adopted by the Board of Public Works June 2, 1874, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation the Committee on Public Buildings, Grounds and Parks be and they are hereby authorized to purchase five bars of brown soap and such other articles as from time to time may be found necessary by said Committeee in the discharge of their duty under the city charter and its amendments, not to exceed at any one time the sum of twenty-five dollars, be and the same is hereby concurred in by the Board of Finance and Taxation.

On motion the report was received and the resolutions adopted unanimously, the President calling for the ayes and nays:

The Committee on Finance reported the following sales of bonds for the week ending June 3, 1874:

20	year improvement bonds.....	$193,000
30	" water "	14,000
40	" bonds..	2,000
	Total	$209,000

The report was received and ordered filed.

The Committee on Salaries and Claims reported on the order of the Justice of the Supreme Court in relation to compensation to the Board to Adjust Unpaid Assessments, recommending the adoption of the following resolution:

Resolved, That in accordance with the act entitled "An act to adjust unpaid assessments in Jersey City," and pursuant to the direction and order of the Justices of the Supreme Court, duly made June 1st, 1874, there be paid as part compensation to the members of the Board appointed under said act, and to their clerk, as follows, to wit:

To Hon. Daniel Haines, Jesse Williams and Theodore Little, the members of said Board, one thousand dollars each; to Henry S. White, Esq., Clerk of said Board, five hundred dollars, as required by the terms of the order made as aforesaid.

The President calling for the ayes and nays, the resolution was adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Brown:

Resolved, That the Committee on Finance be authorized to exchange registered for coupon bonds whenever, in their opinion, it is for the best interest of the city to do so.

Resolved, That registered bonds be issued to Louis C. Blith and Florence C. Essylstyn, in the sum of fifteen hundred dollars each in exchange for registered bond No. 24 for $3,000, issued Henry B. Cowles May 1, 1874.

Resolved, That a warrant be drawn on the City Treasurer in favor of said officer for twenty-four thousand dollars to repay general account amount loaned water account January 8, 1874.

The President calling for the ayes and nays on each resolution, they were adopted unanimously.

On motion of Mr, Ogden, the Board adjourned to meet Monday, June 8, A. D., 1874, at 7:30 p. m.

CORNELIUS S. SEE, Clerk.

Adjourned meeting of the Board of Finance and Taxation, Monday, June 8, 1874, at 8 o'clock p. m.

Present—Messrs, Brown, Bacot and Ogden. Absent—President Vanderbeek and Mr. Van Reipen.

In the absence of the President, the Board was called to order by the Clerk, and, on motion of Mr. Ogden, Mr. Brown was elected president pro tem.

By Mr. Brown:

Resolved, That a warrant be drawn on the City Treasurer in favor of said officer for five thousand dollars, to transfer said sum from Assessment account to General account as a loan.

The President calling for the ayes and nays, the resolution was adopted by the following vote:

Ayes—Messrs. Bacot, Brown and Ogden. Absent—President Vanderbeek and Mr. Van Reipen.

On motion of Mr. Ogden, the Board adjourned. CORNELIUS S. SEE, Clerk.

Regular meeting of the Board of Finance and Taxation, Thursday, June 11, 1874, at 3 o'clock p. m.

Present—All the members of the Board.

The minutes of the regular meeting of June 4, and of the adjourned meeting of June 8, were read and approved.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

The petition of Daniel Galloway to have refunded money twice paid, and of Nehemiah Hicks to have refunded amount erroneously paid for water rents, were received and referred to the Committee on Taxes and Assessments.

PRESENTATION OF CLAIMS.

The claims of John H. Lyon, for advertising, $15 90; John H. Lyon, for printing for Board of Commissioners to Adjust Unpaid Assessments, $82 70; V. M. Ramee, Jr., for stationery, $100 50, were received and referred to the Committee on Printing and Stationery.

OFFICIAL COMMUNICATIONS.

Official communications were received and disposed of, as follows: A veto from his Honor the Mayor was received and ordered entered at length upon the minutes.

MAYOR'S OFFICE, CITY HALL,
June 9, 1874.

To the Hon. Board of Finance and Taxation of Jersey City:

Gentlemen: I return herewith to you without my signature the following resolutions, passed by your Board May 29, 1874, and presented to me:

Resolved, That William A. Lewis be and he is hereby appointed Corporation Counsel, at a salary of thirty-five hundred dollars per annum, from June 1, 1874.

Resolved, That William P. Douglass be and he is hereby appointed Corporation Attorney, at a salary of fifteen hundred dollars per annum, from June 1, 1874.

Because your Board have no power or authority under our charter to either raise or lower the salary of the Corporation Counsel or Attorney, yet by the charter you have the power to appoint and remove at pleasure. Section 55, page 126, says: That there shall be appointed by the Board of Finance and Taxation a person to be called Corporation Counsel, who shall receive a annual salary of five thousand dollars, and shall furnish written opinions to the Mayor and the various Boards of the city government, &c. The Legislature, by this section, has fixed the salary definitely, and it cannot be altered or changed. This word *shall*, as used in this section, is imperative and mandative upon the Board of Finance and Taxation, and you must appoint a Corporation Counsel at the salary prescribed in the charter. Respectfully yours,

HENRY TRAPHAGEN.

A report from the City Treasurer, showing balances in the Hudson County National Bank, was received and ordered filed.

A report from the City Comptroller, showing the receipts of the City Treasury for the week ending June 10, 1874, was received and ordered filed.

Two communications from the City Clerk submitting copies of reports of the Commissioners to Adjust Unpaid Assessments were received and ordered filed.

Resolution from the Board of Public Works requesting the issue of bonds to the amount of $37,925 04; ordered filed.

Twelve concurrent resolutions from the Board of Public Works were referred to the Committee on Concurrent Resolutions.

REPORTS OF STANDING COMMITTEES.

The Committee on Taxes and Assessments and Concurrent Resolutions offered the following reports:

On petition of Lawrence Ashley, That the lot had not been sold as set forth in the petition.

On the petition of Patrick Wheelihan, That the City Collector has notified Mr. Wheelihan that on his procuring the consent of the owner of the other half of lot No. 24, block 589, to pay his share of said assessment, an adjustment of the same can be made by said Collector.

On the petitions of Henry M. Riker, J. V. R. Vreeland, and S. H. Batun to have refunded difference in assessments; adverse to granting the same. The reports were received and adopted.

On concurrent resolutions from the Board of Public Works recommending the adoption of the following resolutions:

Resolved, That the following resolutions adopted by the Board of Public Works, May 26, 1874, to wit:

Resolved, That three improvement certificates for one thousand dollars each be drawn in favor of O'Neill & McLaughlin for work done and materials furnished for the improvement of Hoboken avenue, from Bergenwood avenue to the easterly boundary line of the city.

Resolved, That nine dollars and fifty cents be paid John W. Harrison for one book for use in Chief Engineer's office and six quires paper; $21 to John W. Harrison for printing 3,000 water bills for Water Registrar's Department; $170 to John W. Harrison for printing 20,500 water bills; $141 50 to John W. Harrison for printing 3,000 envelopes and furnishing 4,000 2c postage stamps, 1,500 3c. postage stamps and 6 dozen Dixon's pencils for Water Registrar's Department, be and the same are hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following preamble and resolution adopted by the Board of Public Works May 19, 1874, to wit.:

Whereas, Section 20 of bill 162 provides that the Board of Public Works may employ a Water Purveyor at a salary not to exceed fifteen hundred dollars per annum, and

Whereas, The Board of Public Works, in order to economize the public expenditure, has thought it wise in appointing said Water Purveyor to omit appointing a Superintendent of Pipe Yard, (the discharge of whose duties for the year ending April 1, 1874, cost the city one thousand dollars) and to appoint said Water Purveyor as Water Purveyor and Superintendent of Pipe Yard who will discharge the duties of the two positions, and thereby save to the city the sum of one thousand dollars per annum heretofore paid the pipe yard superintendent, and whereas the Board of Finance and Taxation, at a former meeting of said Board, did, by resolution, concur in said appointment as Water Purveyor and Superintendent of Pipe Yard; therefore, be it

Resolved, That with the concurrence of the Board of Finance and Taxation, the salary of said Water Purveyor and Superintendent of Pipe Yard be fixed at the sum named in the amendment to the city charter, passed March 27, 1874, viz: Fifteen hundred dollars per annum, be and the same is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works June 2, 1874, to wit:

Resolved, That with the concurrence of the Board of Finance and Taxation, the sums hereinafter mentioned be paid to the persons named respectively for services rendered as employees in water department, for month ending May 31, 1874:

Abner A. Coykendall, permit clerk,.....	$125 00
Horace Schermerhorn, purveyor, &c.....	125 00
John A. Daumont, ½ month water surveyor.....	50 00
Total.....	$300 00

be and the same is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolutions adopted by the Board of Public Works May 26, 1874, to wit:

Resolved, That with the concurrence of the Board of Finance and Taxation, the Committee on Extensions and Distributions be authorized to purchase two barrels cement and to have tire set and wagon used at pipe yard repaired at an expense not to exceed thirty dollars,

Resolved, That with the concurrence of the Board of Finance and Taxation, the Committee on Water Rates and Assessments be and are hereby authorized to purchase fifty 1¼-inch spruce boards and one keg ten-penny nails for making meter boxes, at an expense not to exceed twenty-five dollars.

Resolved, That with the concurrence of the Board of Finance and Taxation, this Board is authorized to have the accident hospital building removed to the line of the street, raised and one story built under it, as requested by the Board of Police Commissioners, at an expense not to exceed five hundred dollars, be and the same are hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolutions adopted by the Board of Public Works June 2, 1874, to wit.:

Resolved, That with the concurrence of the Board of Finance and Taxation, the Committee on Pumping and Reservoirs of this Board be and are hereby authorized to purchase, from time to time, as necessity may require, and in sums not to exceed twenty dollars at any one time, horse feed for cart horses at Jersey City Water Works, Belleville, N. J.

Resolved, That with the concurrence of the Board of Finance and Taxation, the Committee on Streets and Sewers be and are hereby authorized to have built three manholes in Henderson street, between Steuben street and the Pennsylvania Railroad, at an expense not to exceed fifty dollars for each manhole, be and are hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolutions adopted by the Board of Public Works to-wit:

Resolved, That with the concurrence of the Board of Finance and Taxation, the Committee on Pumping and Reservoirs be and they are hereby authorized to purchase for use of the Jersey City Water Works, one barrel of soft soap, two dozen brooms and two gallons black varnish, at a cost not to exceed twenty-one dollars.

Resolved, That with the concurrence of the Board of Finance and Taxation, the Committee on Pumping and Reservoirs of this Board be and they are hereby authorized to purchase for use of the Jersey City Water Works two barrels cylinder oil, at a cost not to exceed one hundred and twenty-six dollars, and one leather lathe belt at a cost not to exceed twenty-five dollars.

Resolved, That $63 12 be paid to Robert Muirhead for bridge stone used corner of Grove street and Newark avenue; $4 50 to B. F. Woolsey & Co. for one keg of blasting powder; $3 20 John Anness for one dozen tin cups and chains for fountains; $24 94 to Charles H. Raymond, Treas. for repairing decayed floor beams and floor in stable in Erie street, between Fifth and Sixth streets: $1 92 to D. F. Smith & Bro. for one padlock, hasp, staple and hinges at dock.

Resolved, That with the concurrence of the Board of Finance and Taxation, the Committee on Extensions and Distributions of this Board be authorized to purchase from time to time to an amount not to exceed fifty dollars at any one time, as necessity may require, horse feed for pipe yard truck horses and tapper's horse.

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the Committee on Extensions and Distributions of this Board be and they are hereby authorized to have made such repairs to pipe yard truck, tapper's wagon, and tools used in pipe yard, and horse shoeing done, as may from time to time become necessary, at an expense not to exceed two hundred and fifty dollars.

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the Committee on Streets and Sewers be and they are hereby authorized to have eight manholes built on sewer in Sussex street, between Greene street and Hudson River, at an expense not to exceed fifty dollars for each manhole.

Resolved, That with the concurrence of the Board of Finance and Taxation, the Committee on Streets and Sewers be authorized to purchase for use of the additional men cleaning sewers, six pair rubber boots, six rubber coats, six pails, four shovels, one piece of rope, two hooks.

Resolved, That with the concurrence of the Board of Finance and Taxation, the salary of the Street Commissioner be fixed at two thousand five hundred dollars, be and the same are hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution, adopted by the Board of Public Works, to wit:

Resolved, That three improvement certificates for one thousand dollars each be drawn in favor of O'Neill & McLaughlin for work done and materials furnished for improvement of Hoboken avenue, from Bergenwood avenue to the easterly boundary of the city.

Resolved, That three improvement certificates for one thousand dollars each be drawn in favor of O'Neill & McLaughlin for work done and materials furnished for the improvement of Hoboken avenue, from Bergenwood avenue to the easterly boundary of the city, be and are hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works May 19, 1874, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the Committee on Pumping and Reservoirs of this Board be and they are hereby authorized to employ Patrick Manley, to cart and trim the coal to be delivered at the pumping station of Jersey City Water Works, at Belleville, N. J., and to pay said Patrick Manley the sum of 29 cents per ton for carting and 7 cents per ton for trimming said coal, be not concurred in by the Board of Finance and Taxation, and the said Board would recommend that proposals be invited for said work.

On motion, the reports were received and the resolutions adopted unanimously, the President calling for the ayes and nays on each resolution.

The Committee on Finance reported the following sales of bonds from June 4 to 10 inclusive:

Twenty year improvement bonds	$32,000
Water bonds	15,000

Ordered filed.

The same committee reported approved the official bond of Alexander McGimpsey, as poundmaster, in the sum of $1,000, with Patrick Hackett and Thos. Pendergrast as sureties. The report was received and the bond accepted and ordered filed.

The Committee on Salaries and Claims reported on the claims of George W. Dilloway for services rendered preparing maps, &c., appertaining to the late township of Greenville, $359; Henry Thompson for carpets for City Hall, $232 02; adverse to paying the same. On motion the reports were received and adopted.

AUDITING OF CLAIMS.

The Committee on Printing and Stationery reported correct the claim of Pangborn, Dunning & Dear, and recommended the adoption of the following resolution:

Resolved, That the sum of two hundred and fifty-one dollars and ninety-five cents be paid to Pangborn, Dunning & Dear for printing and advertising.

On motion, the report was received and the resolution adopted unanimously, the President calling for the ayes and nays.

The Committee on Finance reported correct the claims of John A. Blair and J. P. White, and recommended the adoption of the following resolutions:

Resolved, That the sum of $50 be paid to John A. Blair for services rendered the Commissioners to Adjust Unpaid Assessments.

Resolved, That the sum of $75 be paid to J. P. White for services rendered the Commissioners to Adjust Unpaid Assessments.

On motion, the report was received and the resolutions adopted unanimously, the President calling for the ayes and nays.

MISCELLANEOUS BUSINESS.

By Mr. Bacot:

Resolved, That the resolution passed May 28, 1874, directing the payment to William Robertson of $22, to refund amount paid in error for water rents of 1870 and 1871, on lot 126, block 282, be and the same is hereby rescinded.

Resolved, That the sum of $12 be paid to William Robertson to refund amount paid by him in error June 30, 1871, for water rents on lot 126, block 282, the said water rents for the same year on the same lot having been previously paid June 11, 1871, by Orin Ward and N. S. Rulison, lessees, as appears by the certificate of J. V. B. Vreeland.

The President calling for the ayes and nay, the resolutions were each adopted unanimously.

On motion of Mr. Van Reipen, the Board adjourned, CORNELUIS S. SEE, Clerk.

Regular meeting of the Board of Finance and Taxation in the City Hall, Thursday, June 18, 1874, at 3 o'clock p. m.

Present—All the members.

The minutes of the last regular meeting were read and approved.

PRESENTATION OF CLAIMS.

Claims were received and disposed of, as follows:

Estate of Jonathan Camp, Jr., deceased, for services rendered Commissioners to Adjust Unpaid Assessments, $345 and $417 50; Herrings & Farrel, fixing locks in Treasurer's office, $3, to the Committee on Salaries and Claims.

John W. Harrison for bonds and stationery, $330 20, to the Committee on Printing and Stationery.

OFFICIAL COMMUNICATIONS.

Official communications were received and disposed of, as follows:

From the City Collector, certifying to the receipt of assessment maps; ordered filed.

From the City Comptroller, showing receipts of the City Treasury to June 17, 1874; ordered filed.

From the City Clerk, submitting copies of reports of Commissioners to Adjust Unpaid Assessments; ordered filed.

From the City Treasurer, showing balances in the Hudson County National Bank for the week ending June 18, 1874; ordered filed.

Eleven concurrent resolutions from the Board of Public Works; referred to the Committee on Concurrent Resolutions.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported the following sales of bonds for the week ending June 17, 1874:

20 year improvement bonds.....$ 7,000
30 year water bonds 16,000

The Committee on Taxes and Assessments and Concurrent Resolutions offered the following reports:

On the petition of Daniel Galloway, recommending the adoption of the following resolution:

Resolved, That warrants be ordered drawn in favor of Hiram Sigler for the following amounts paid by him April 13, 1874:

$5 81 assessment and interest against lot 45, Assessor's number 3,893, block 528½, Mandeville avenue, for the improvement of West Grand street, pile foundation, &c; $10 56, assessment against lot 45, Assessor's number 57, block 528½, Mandeville avenue, for the improvement of Mandeville avenue from Bergen avenue to West side avenue; $9 61, assessment against lot 45, Assessor's number 146, block 528½, Mandeville avenue, for improvement of Bergen avenue from Newark plankroad to Union street, for the reason that the said assessments were previously paid on April 10, 1874, by Daniel Galloway.

On motion, the report was received and the resolution adopted unanimously, the President calling for the ayes and nays.

On the petitions of Peter H. Beekman and John Patton, recommending that they be referred to the Corporation Attorney.

On motion, the report was received and the recommendation adopted.

On the petition of Nehemiah Hicks, recommending the adoption of the following resolution:

Resolved, That the sum of $17 58 be paid to Nemiah Hicks to refund amount erroneously paid by him for water rents for the years 1873 and 1874, on lots parts 5 and 6, in block 476, on Whiton street, the said water rents for those years on the said property having been previously paid by Mr. McBride, lessee.

On motion, the report was received and the resolution adopted unanimously, the President calling for the ayes and nays.

On the petition of Frank Rooney, adverse to granting the same.

On motion, the report was received and ordered filed.

On resolutions received from the Board of Public Works, recommending the adoption of the following resolutions:

Resolved, That the following resolutions, adopted by the Board of Public Works, to wit:

Resolved, That with the concurrence of the Board of Finance and Taxation, the Committee on Streets and Sewers be and they are hereby authorized to purchase 2,000 spruce surveyor's stakes for use of Bureau of Engineering and Surveying.

Resolved, The Board of Finance and Taxation concurring, That the Committee on Water Rates and Assessments be and they are hereby authorized and empowered to repair the drinking hydrants and horse troughs now distributed throughout the city, at an expense not to exceed one hundred dollars.

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the Committee on Printing and Stationery of this Board be and they are hereby authorized to advertise in the official newspapers of the city such advertisements and notices as are necessary for carrying out the provisions of the City Charter dependent upon this Board, at a price not to exceed that heretofore paid.

Resolved, That $21 03 be paid to Pritchard & Meyers for lumber for fence on Newark avenue and boxes for drains in Hudson City; $35 45 to Keeney & Rock for horse shoeing in Hudson City district, from November 24 to May 6, 1874; $8 75 to P. J. Condon for building dam in manhole of sewer corner of Railroad avenue and Warren street; $69 to John R. Elgar, for services as inspector for the improvement of Franklin street, for month of May, 23 days, at $3 per day; $78 to John Hamilton, for services as inspector for the improvement of Hoboken avenue, 26 days, at $3 per day.

Resolved, That $29 90 be paid to Theo. Van Wert for feed for pipe yard horses for month of May; $28 25 to Robert Donshea for 1½ cords of pine wood for use in pipe yard; $62 50 to John Anness for two coils of jute packing and belt rivets for use at pipe yard,

Resolved, That with the concurrence of the Board of Finance and Taxation, the Committee on Pumping and Reservoirs of this Board be and are hereby authorized to purchase for use at Jersey City Water Works at Belleville, one barrel of castor oil at an expense not to exceed one hundred and tweny dollars.

Resolved, That with the concurrence of the Board of Finance and Taxation, the Committee on Pumping and Reservoirs of this Board be and are hereby authorized to purchase one dozen iron scoop shovels for use at the Jersey City Water Works, at Belleville, at an expense not to exceed sixteen dollars.

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the Committee on Pumping and Reservoirs be and they are hereby authorized to purchase grate bars for Belleville Water Works at an expense not to exceed two hundred dollars.

Resolved, That with the concurrence of the Board of Finance and Taxation, the Committee on Extensions and Distributions be and are hereby authorized to purchase one keg 20c. nails and two gallons kerosene oil for use at pipe yard.

Resolved, That with the concurrence of the Board of Finance and Taxation, the Committee on Pumpings and Reservoirs of this Board be and are hereby authorized to purchase coal for the use of donkey engine at Reservoir No. 3, to an amount not to exceed one hundred dollars,

Resolved, That with the concurrence of the Board of Finance and Taxation, the Committee on Water Rates and Assessments be and are hereby authorized to purchase for use of the Water Department the following articles, viz: ¼ gross spindle packing, 1-3 dozen counters for 4-inch meters, 1-3 dozen counters for 3-inch metres, 3 yards 3-32-inch sheet gum for packing, 1 dozen ¾ and 3-inch steel bolts, ½ dozen files, 4 sets of slides for one in Worthington meter, one set of slides for 2 in Worthington meter, and also to have counters for water meters repaired, be and are hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works June 2, 1874, to wit :

Resolved, That with the concurrence of the Board of Finance and Taxation, the sums hereinafter mentioned be paid to the persons named respectively for services rendered as clerks and janitor for month ending May 31, 1874 :

Henry H. Newkirk, Clerk, $250 ; Wm. W. Brownlee, Assistant Clerk, $166 67 ; James Reid, Committee Clerk, $150 ; Francis Bastine, janitor, $62 50, is hereby not concurred in by the Board of Finance and Taxation, for the reason that the salaries of the employees named in said resolution have not been concurred in by this Board.

On motion, the reports were received and the resolutions adopted unanimously, the President calling for the ayes and nays on each resolution.

The Committee on Salaries and Claims reported on the claim of J. H. Clough, adverse to granting the same.

On motion the report was received and adopted.

UNFINISHED BUSINESS.

On motion, the communication from His Honor the Mayor, vetoing the resolutions appointing a Corporation Counsel at a salary of $3,500, and a Corporation Attorney at a salary of $1,500, was taken from the table and read

By Mr. Van Reipen :

Moved, That the resolutions do now pass, notwithstanding the objections of his Honor the Mayor.

The President calling for the ayes and nays, the motion was lost, all the members voting in the negative.

AUDITING OF CLAIMS.

The Committee on Printing and Stationery reported as correct the claims of John H. Lyon, V. M. Ramee, Jr., Hudson County German Publishing Association, and recommend the adoption of the following resolutions :

Resolved, That the sum of $15 90 be paid to John H. Lyon for advertising.

Resolved, That the sum of $100 50 be paid to V. M. Ramee, Jr., for stationery.

Resolved, That the sum of $21 60 be paid to the Hudson County German Publishing Association for publishing notices of Commissioners to Adjust Unpaid Assessments,

Resolved, That the sum of $21 60 be paid to Hudson County German Publishing Association, for advertising for the Commissioners to Adjust Unpaid Assessments.

Resolved, That the sum of $82 70 be paid to John H. Lyon for printing, &c., for Commissioners to Adjust Unpaid Assessments.

On motion, the reports were received and the resolutions adopted unanimously, the President calling for the ayes and nays.

MISCELLANEOUS BUSINESS.

The following certificate was received and ordered entered in full upon the minutes and filed :

JERSEY CITY, N. J., June 18, 1874.

This is to certify that on this day we have destroyed by burning the same the following named bonds, Jersey City Water Scrip dated May 1, 1873, due May 1, 1913, numbers 1569, 1575, 1576, 1,519, 1,577, 1,570, 1,571, 1,574, 1,578, 1,579, 1,580, 1,581, 1,582, 1,552, 1,553, 1,554, 1,555, 1,556, 1,557, 1,558, 1,559, 1,560, 1,561, 1,562, 1,563, 1,564, 1,565, 1,566, 1,567, 1,568, $1,000 each, with coupons Nos. 3 to 80 on each bond, said bonds being exchanged with P. & R. Goelet for one registered bond for $30,000, also one registered bond, May 1, 1871, 20 years, No. 24, for $3,000; Nos. 85, 86, 87, 88, November 1, 1871, 20 years, for $25,000 each, said bonds being exchanged for one of like amount and date with P. & R. Goelet.

T. C. BROWN,
Ch'n Com. on Finance.
THOS. EARLE, City Treasurer.
E. A. CARMAN, Comptroller.
JOHN E. SCOTT, City Clerk.

By Mr. Brown :

Resolved, That a warrant be drawn on the City Treasurer in favor of said officer for $180 34-100, amount due from water account on exchange with J. Sloat, Jr., of warrant for water bonds March 9, 1874.

Resolved, That a warrant be drawn on the City Treasurer in favor of J. V. B. Vreeland, Water Registrar, for $26 12-100, amount due water account in exchange with J. W. Harrison, April 28, 1874, of warrants for bonds.

Resolved, That a warrant be drawn on the City Treasurer in favor of Fred. C. Freund for $189 61-100, being amount due him in exchange of warrants for bonds.

The President calling for the ayes and nays, the resolutions were adopted unanimously.

On motion of Mr. Brown, the Board adjourned. CORNELIUS S. SEE, Clerk,

Adjourned regular meeting of the Board of Finance and Taxation Tuesday, June 23, 1874, at 9 o'clock a. m.

Present—President Vanderbeek, Messrs. Bacot, Ogden and Van Reipen.

Absent—Mr. Brown.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petitions were received and disposed of, as follows:

Charles Finck, for relief in the matter of taxation; Henry Dusenbery, to have refunded amount erroneously paid for water rents. Referred to the Committee on Taxes and Assessments.

OFFICIAL COMMUNICATIONS.

Official communications were received and disposed of, as follows:

Two communications from the City Clerk, submitting copies of reports of Commissioners to Adjust Unpaid Assessments, received and ordered filed.

A communication from James S. Yard, Commissioner of Railroad Taxation, in relation to fixing the valuation of the real estate located in the Fourth District, Jersey City, owned by the Erie Railway Company, received and referred to Committee on Taxes and Assessments.

REPORTS OF STANDING COMMITTEES.

The Committee on Taxes and Assessments reported on the petition of Mary Boyd adverse to granting the same; on the petition of Samuel Bostwick adverse to granting the same. On motion, the reports were received and adopted.

On motion of Mr. Ogden, the Board adjourned.

CORNELIUS S. SEE, Clerk.

Regular meeting of the Board of Finance and Taxation, Thursday, June 25, 1874, at 3 o'clock, p. m.

Present—All the members of the Board.

The minutes of the regular meeting of June 18, 1874, and of the adjourned meeting of June 23, 1874, were read and approved.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petitions were received and disposed of, as follows:

Of G. E. Winants, to have sale of property cancelled. Referred to the Committee on Taxes and Assessments.

PRESENTATION OF CLAIMS.

Claims were presented and disposed of, as follows:

Of Earle and Brown, furniture for Treasurer's office, $49 50, to the Committee on Salaries and Claims.

OFFICIAL COMMUNICATIONS.

Official communications were received and disposed of, as follows:

Statement from the Comptroller, showing the expenditures to date on the several accounts provided for by appropriation. Ordered filed.

Report of the City Comptroller, showing receipts of the City Treasury to June 24, 1874. Ordered filed.

Communication from the City Comptroller, notifying the Board that he had made such examination of the accounts of the City Clerk, City Treasurer, and City Collector as is required by law. Ordered filed.

Communication from Corporation Counsel Wm. A. Lewis, in relation to advertising time for redemption of lands sold for unpaid taxes. Ordered filed.

Communication from the Board of Directors of Education, in relation to Greenville claims. Referred to the Committee on Finance.

Twelve concurrent resolutions from the Board of Public Works. Referred to the Committee on Concurrent Resolutions.

Report from the City Treasurer, showing balances in the City Treasury. Ordered filed.

REPORTS STANDING COMMITTEES.

The Committee on Taxes and Assessments and Concurrent Resolutions reported as follows:

On resolutions received from the Board of Public Works, recommending the adoption of the following resolutions:

Resolved, That the following preamble and resolution adopted by the Board of Public Works June 16, 1874, to wit:

Whereas, The Grand Jury of Hudson County have made a presentment concerning the drainleading to the meadows on Ravine road, and

Whereas, Some measures should be taken by the authorities of Jersey City, in order that such nuisance may be abated; therefore, be it

Resolved, That the Board of Public Works, by and with the concurrence of the Board of Finance and Taxation, be and they are hereby authorized to take such measures as may to them be deemed necessary to prepare such outlet for the drainage complained of and as presented by the Grand Jury, and to expend such reasonable sum of money as may be required in building a sewer for the purpose above specified, be and is hereby concurred in by the Board of Finance and Taxation, provided that if the probable expense of said sewer will exceed $500; plans and specifications shall be made for the sewer and proposals be invited for doing said work

Resolved, That the following resolutions adopted by the Board of Public Works, to wit:

Resolved, That with the concurrence of the Board of Finance and Taxation, the Committee on Extensions and Distributions be and are hereby authorized to purchase twenty-five iron stop-cocks, boxes and covers, the same being needed for immediate use in laying water-pipe,

Resolved, That with the concurrence of the Board of Finance and Taxation, the Committee on Water Rates and Assessments of this Board be authorized to purchase materials to be used in repairing water meters, at an expense not to exceed two hundred dollars.

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the Committee on Printing and Stationery be and are hereby authorized to purchase 800 two cent and 200 three cent postage-stamps, for the purpose of sending out corrected water bills by Water Assessor, and for the use of Water Registrar in sending receipted and measured water bills.

Resolved, That by and with the concurrence of the Board of Finance and Taxation, Asa W. Fry be and is hereby appointed Commissioner of Assessment for the improvement of Palisade avenue, from Ravine road to Hoboken avenue, in place of Jasper Wandle, interested.

Resolved, That with the concurrence of the Board of Finance and Taxation, the Committee on Pumping and Reservoirs be authorized to have made such repairs to boilers in use at the Water Works at Belleville, as may be necessary to place them in a safe and reliable condition, and that such repairs be done at the earliest possible moment.

Resolved, That $47 25 be paid to N. O. Parks & Co. for one barrel lard oil.

Resolved, That with the concurrence of the Board of Finance and Taxation, the Committee on Extensions and Distributions be authorized to purchase from time to time, as the same may be required for the uses of the committee, water pipe of the various sizes needed, at an expense not to exceed five hundred dollars at any one time.

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the Committee on Pumping and Reservoirs be and they are hereby authorized to have piles driven on the east bank of the Hackensack River to support portions of old 36-inch water pipe in need of repairs, at an expense not exceeding two hundred and fifty dollars.

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the Committee on Streets and Sewers be and are hereby authorized to purchase, from time to time, as necessity may require, horse feed for horses used by the Street and Sewer Department, at a cost not to exceed three hundred dollars at any one time, be and the same are hereby concurred in by the Board of Finance and Taxation,

Resolved, That the following resolutions adopted by the Board of Public Works, to wit:

Resolved, That with the concurrence of the Board of Finance and Taxation, the Committee on Pumping and Reservoirs be authorized to purchase for use at the water works at Belleville a business wagon, at an expense not to exceed two hundred dollars.

Resolved, That with the concurrence of the Board of Finance and Taxation, the Committee on Streets and Sewers of this Board, be authorized to advertise for proposals for top dressing with gravel and tar the wood pavement laid in Jersey avenue and Wayne street, Eighth street and East Hamilton place, the same being deemed necessary for the proper preservation of said pavements.

Resolved, That with the concurrence of the Board of Finance and Taxation, the Committee on Water Rates and Assessments be authorized to extend the time for the employment of a clerk in Registrar's office, from July 1 to September 1, 1874. That, with the concurrence of the Board of Finance and Taxation, the salary of Daniel Kilborn, foreman of street laborers in Hudson City district, be fixed at the rate of four dollars per day, be and are hereby not concurred in by the Board of Finance and Taxation,

Resolved, That the following preamble and resolution adopted by the Board of Public Works June 23, 1874, to wit:

Whereas, It is a necessity that the coal now arriving under contract with the city at the docks of the Jersey City Water Works at Belleville should be removed and carted from said dock in order to save the expense of any demurrage from the detention of the boats having the coal on board.

Whereas, The exigency now existing is such as will not admit of any time to advertise for proposals for carting and trimming the coal now arriving at the Belleville Water Works, and

is of the character contemplated by the Legislature of the State of New Jersey, in passing on section 53 of bill 33; therefore be it

Resolved, That the Committee on Pumping and Reservoirs of this Board be and the same are hereby authorized to have said work done without advertising for proposals, at as reasonable prices as said committee can obtain, not to exceed thirty cents per ton, be and the same are hereby concurred in by the Board of Finance and Taxation.

On motion, the reports were received, and the resolutions adopted unanimously, the president calling for the ayes and nays on each resolution.

On the petition of Mary Baile, recommending the adoption of the following resolution:

Resolved, That the City Collector be directed to cancel the assessment for taxes for 1872 and 1873 against two feet six inches of the easterly side of lot No. 7, in Block No. 308, on the southerly side of Wayne street, between Jersey avenue and Coles street, upon the payment to him by Mary Baile of one tenth of the taxes assessed against said lot No. 7, with interest and penalties for the said years, and that upon the receipt by the City Collector of one-tenth of the amount assessed against said lot, with interest and penalties, the city Clerk be directed to cancel the sale of said part of lot No. 7 for taxes of 1871.

The Committee on Finance reported the following sales of bonds from June 18th to 25th:

20 year Imp. bonds.....$3,000

Received and ordered filed.

AUDITING OF CLAIMS.

The Committee on Printing and Stationery reported correct the claim of J. W. Harrison, and recommended the adoption of the following resolution:

Resolved, That the sum of $330 20 be paid to John W. Harrison for bonds and stationery.

The Committee on Salaries and Claims reported correct the claim of Earle & Brown for furniture for Treasurer's office, $49 50, and recommended the adoption of the following resolution:

Resolved, That the sum of $49 50 be paid to Earle & Brown for furniture for Treasurer's office.

On motion, the reports were received and the resolutions adopted unanimously, the President calling for the ayes and nays on each resolution.

MISCELLANEOUS BUSINESS.

By Mr. Brown:

Resolved, That a warrant be drawn on the City Treasurer in favor of said officer for ten thousand dollars, to transfer said sum from water account to general account as a loan.

The President calling for the ayes and nays, the resolution was adopted by the following vote:

Ayes—President Van Der Beek, Messrs. Bacot, Brown and Van Reipen. Nays—Mr. Ogden.

By Mr. Brown:

Resolved, That a warrant be drawn on the City Treasurer in favor of said officer for seventy-one thousand four hundred and eighty-five dollars, to transfer said sum from water account to July interest account.

The President calling for the ayes and nays, the resolution was adopted by the following vote:

Ayes—President Van Der Beek, Messrs. Bacot, Brown and Van Reipen. Nays—Mr. Ogden.

By Mr. Bacot:

Resolved, That the sum of $9 52, with interest thereon at the rate of seven per cent per annum from Sept. 7, 1869, be paid to J. B. Ginocchio to refund purchase money of lot 23, in block D, assessed to John Dugan, Jr., and bought by him at corporation sale of September 7, 1869, for taxes of 1868, the said taxes having been paid to J. J. Gaffney, Collector, Dec. 21, 1868.

Resolved, That the sum of $14 74, with interest thereon at the rate of seven per cent per annum from Sept. 7, 1869, be paid to John B. Ginocchio, to refund purchase money of lot 7, in block 2, assessed to Christian Steele and bought by him at corporation sale of Sept. 7, 1869, for taxes of 1868, the said taxes having been paid to J. J. Gaffney, Collector, December 4, 1868.

Resolved, That the several Boards of the city government be directed to file with the Clerk of this Board, on or before July 1, their recommendations and estimates of expenditures for the fiscal year beginning December, 1874.

The President calling for the ayes and nays on each of the above resolutions, they were all adopted unanimously.

By Mr. Van Reipen, and adopted:

Moved, That when the Board adjourn it be to meet on Tuesday, June 30, 1874, at 9 a. m.

On motion of Mr. Van Reipen, the Board adjourned. CORNELIUS S. SEE, Clerk.

Adjourned meeting of the Board of Finance and Taxation, Tuesday, June 30, 1874, at 9 o'clock a. m.

Present — President Van Der Beek, Messrs. Brown, Ogden and Van Reipen. Absent—Mr. Bacot.

On motion, the Board adjourned, to meet at 3 o'clock p. m. of the above date.

CORNELIUS S. SEE, Clerk.

Adjourned meeting of the Board of Finance and Taxation, Tuesday, June 30, 1874, at 3 o'clock p. m.

Present—President Van Der Beek, Messrs. Brown, Ogden and Van Reipen. Absent—Mr. Bacot.

PETITIONS AND COMMUNICATIONS.

An invitation from the Jersey City Schutzen Corps to attend its fourth annual schutzen festival was received and accepted.

PRESENTATION OF CLAIMS.

Claim of W. B. Williams, for referee's fees in Lock Dock Co. vs. Collector of Jersey City, $25 10 Referred to the Committee on Salaries and Claims.

OFFICIAL COMMUNICATIONS.

Official communications were received and disposed of, as follows:

From the Board of Education:

To the Hon. the Board of Finance and Taxation:

Gentlemen—The following amounts of money are required by the Board of Directors of Education, for the support of the public schools of this city for the fiscal year beginning December 1, 1874, and ending November 30, 1875, as per report of the Committee on Finance of this Board, presented at meeting held June 29, 1874.

Respectfully, MARTIN FINCK,
Clerk Board of Directors of Education.

Amounts required by committees:

Committee on Books, Stationery and Music, $18,500—Account Books and Stationery	$18,500
Account salaries	221,000
Furniture and Repairs, $20,000—Account repairs and alterations	20.000
Account rentals	5,000
Free Library, $1,000—Account Free Library	1,000
Printing and Blanks $5,000, Janitors and Janitors' Supplies $4.000, Heating and Ventilating $15.000, High School $200, Normal School $500, Plans for New Buildings $150, Census $800- Account Fuel and Incidentals $26.650. Total	$292,150

Received and ordered filed.

Estimate of expenditures of the Board of Public Works for the fiscal year ending December 1st, 1875:

Cleaning and repaving streets and sewers	$95,000
Reconstruction of streets and sewers	25,000
Salaries	25,000
Repairs to public buildings	20.000
Printing and stationery	5,000
Railroads, wharves, piers, &c	2,000
	$167 000

Ordered to be presented to the Board of Finance and Taxation, June 30th, 1874.

HENRY H. NEWKIRK, Clerk.

Received and ordered filed.

The City Treasurer reported the balances in the Hudson County National Bank for the week ending June 29, 1874, to be $204,931 74.

Received and ordered filed.

AUDITING OF CLAIMS.

The Committee on Salaries and Claims reported as correct the claim of Herrings & Farrel, and recommended the adoption of the following resolution:

Resolved, That the sum of $3 be paid to Herrings & Farrel for fixing lock in Treasurer's office.

The President calling for the ayes and nays, the report was received and the resolution adopted unanimously:

MISCELLANEOUS BUSINESS.

By Mr. Brown:

Resolved, That in accordance with the provisions of an act entitled, "An act to reorganize the local government of Jersey City," passed March 31, 1871, and pursuant to section 132, of said act, the Finance Committee of this Board be and are hereby authorized and directed to borrow, for the use of Jersey City, one hundred and fifty thousand dollars, in anticipation of taxes to be levied during the present current year, and to prepare and give proper evidence on evidences of indebtedness therefor, the issue of which is and are hereby authorized agreeably to said section 132, and the same to be signed by the Mayor, sealed with the city seal, and attested by the City Clerk, as in said section is provided.

By Mr Van Reipen:

Resolved, That warrants be drawn in favor of the following named persons, for salaries due them for month of May, 1874:

Henry Traphagen, Mayor	$166 66
E. A. Carman, Comptroller	250 00
Thomas Earle, City Treasurer	250 00
Wm. A. Lewis, Corporation Counsel	416 66
Wm. P. Douglass, Corporation Attorney	291 66
Cornelius S. See, Clerk of Board of Finance and Taxation	75 00
Isaac Morrow, Jr., Clerk to Treasurer	100 00
William Stevens, Clerk to Comptroller	150 00
Justus Slater, Clerk to Collector	125 00
A. D. White, Assessment Clerk, Collector's office	100 00
Samuel D. Dickinson, Clerk in Collector's office	66 66
John Creech, Clerk in Collector's office	66 66
James T. Grady, Clerk in Collector's office	80 00
Jacob Emory, distributor of tax bills, 26 days	78 00
James Browning, Messenger, Collector's office	50 00
Edw. S. Pigott, Clerk in Collector's office	100 00
Thomas K. Halstead, Clerk in City Clerk's office	100 00
N. E. Feury, Clerk in City Clerk's office	83 33
A. L. Sears, Clerk in City Clerk's office	66 66
Wm. B. Shafer, Assessor First District	125 00
P. H. Laverty, Assessor Second District	125 00
H. T. Lee, Assessor Third District	125 00
J. M. Van Tassel, Assessor Fourth District	125 00
Jacob Perrine, Assessor Fifth District	125 00
A. A. Woodward, Assessor Sixth District	125 00
Evening Journal, printing minutes	150 00
American Standard, printing minutes	150 00
Ann Norton, cleaning rooms in City Hall	36 00
Bridget Parker, cleaning rooms in City Hall	36 00

Resolved, That warrants be ordered drawn for payment of salaries for month of June, 1874, when due, viz.:

Henry Traphagen, Mayor	166 66
James H. Love, City Collector	250 00
E. A. Carman, Comptroller	250 00
Thomas Earle, City Treasurer	250 66
Wm. A. Lewis, Corporation Counsel	416 66
Wm. P. Douglass, Corporation Attorney	291 66
Cornelius S. See, Clerk Board of Finance and T.	75 00
William Stevens, Clerk to Comptroller	150 00
Isaac Morrow, Jr., Clerk to Treasurer	100 00
Justus Slater, Clerk to Collector	125 00
A. D. White, Assessment Clerk	100 00
Jas. T. Grady, Clerk Collector's office	80 00
S. D. Dickinson, Clerk Collector's office	66 66
John Creech, Clerk Collector's office	66 66
James S. Browning, Messenger Collector's office	50 00
Jacob Emory, Distributor of Tax Bills—26 days	78 00
Edw. S Pigott, Clerk Collector's office	100 00
Thomas K. Halstead, Clerk City Clerk's office	100 00
N. E. Furey, Clerk City Clerk's office	83 33
A. L Sears, Clerk City Clerk's office	66 66
Wm. B. Shafer, Assessor First District	125 00
P. H. Laverty, Assessor Second District	125 00
Henry T. Lee, Assessor Third District	125 00
J. M. Van Tassel, Assessor Fourth District	125 00
Jacob Perrine, Assessor Fifth District	125 00
A. A. Woodward, Assessor Sixth District	125 00
Ann Norton, cleaning rooms in City Hall	36 00
Bridget Parker, cleaning rooms in City Hall	36 00

By Mr. Ogden:

Resolved, That a warrant be drawn in favor of John W. Harrison for one hundred and ninety-eight dollars, for postage stamps.

The President calling for the ayes and nays

on each resolution, they were adopted unanimously.

By Mr. Brown:

Resolved, That a warrant be drawn on the City Treasurer, in favor of said officer for $35,000 to transfer said sum from water account to assessment account as a loan.

The President calling for the ayes and nays, the resolution was adopted by the following vote:

Ayes—President Vanderbeek, Messrs. Brown and Van Reipen, Nays—Mr. Ogden.

By Mr. Brown:

Resolved, That a warrant be drawn on the City Treasurer in favor of said officer for $25,000, to transfer said sum from assessment account to July interest account.

The President calling for the ayes and nays, the resolution was adopted by the following vote:

Ayes—President Van Der Beek, Messrs. Brown and Van Reipen, Nays—Mr. Ogden.

On motion of Mr. Van Reipen, the Board adjourned.

CORNELIUS S. SEE, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, July 2, 1874, at 3 o'clock p. m.

Present—All the members of the Board.

The minutes of the regular meetings of June 25, and of the two adjourned meetings of June 30, were read and approved.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

The following communication was received and ordered filed:

JERSEY CITY, June 30, 1874.

To the Board of Finance and Taxation:

Gentlemen—The undersigned, property and taxpayers of Jersey City, desire to express to your honorable body their entire and hearty approval of the system of economy initiated by you in the administration of the city government. The existing heavy indebtedness of Jersey City, while not beyond its ability to fully provide for, is relatively much larger than that of many other cities, and entails upon the property holders a comparatively high rate of taxation. It is therefore imperatively necessary, alike for the preservation of the public credit and the protection of the taxpayers, that as far as practicable all expenditures envolving an increase of debt or taxation should be carefully abstained from, and that the unavoidable expenditures should be reduced to the lowest possible scale. The undersigned have reason to believe that the amounts heretofore paid for salaries, public printing, &c., &c., are, in many cases, not only much beyond the fair value of the services rendered, but are also largely in excess of those paid by neighboring cities of larger population and territory; and they therefore pray your honorable body, in making the appropriations for the coming year, to be governed, not by those heretofore made by Jersey City, but by the scale of expenditure which, on examination, you may find to have been adopted by those cities, the financial position of which gives evidence of careful and prudent administration. The undersigned would particularly express their full approval of the resolutions recently adopted by your Board, with reference to the compensation of the official papers, and they trust no opposition or attacks from interested parties will deter you from adhering thereto. They pledge to you their co-operation and support in all measures you may adopt to protect the taxpayers against the operation of provisions inserted in the Charter for the promotion of private interests at the public expense, and in this connection suggest that recent decisions of the courts of this State would indicate that some of these provisions are probably unconstitutional.

Second National Bank, by B. Wilson, President; D. S. Gregory, First National Bank of Jersey City; D. Smith, by A. H. Wallis, President; State Insurance Company, John Halliard, President; The Provident Institution for Savings in Jersey City, by E. W. Kingsland, Treasurer; Henry Dickinson, The Morris Canal and Banking Company, by Jacob F. Randolph, President; James R. Thompson, J. H. Gautier, Mechanics' and Laborers' Savings Bank, John Halliard, President; D. S. Gregory, Jr., 2d. Chas. E. Gregory, Jersey City Insurance Company, J. McLaughlin, President pro tem.; H. M. Traphagen, Patent Water and Gas Pipe Co., by Nathan Stevens, Vice President; Wm. Varnir, W. V. McKenzie, the Hudson City Savings Bank, in Jersey City, by John Headden, Jr., Secretary; H. Henwood, A. B. Gibbs & Co., A. A. Lutkins, Geo. McLaughlin, Wm. Ward, D. Van Winkle, 68 Montgomery street; Ezra Soper, H. N. Ege, W. C. Bockus, A. P. St. John, I. D. Patch, Wm. R. Duryee, G. P. Howell, J. M. Cornelison, Thos. C. O'Callaghan, M. D., John Lamb, Peter Hall, John Headden, John T. Tise, David Taylor, B. F. Woolsey, Andrew Clerk, B. C. Clark, Joseph M. Browne, Thomas E. Bray, Chas. Bennett, Geo. W. Downing, Job Falkenberg, W. H. Keuzel, N. Edwards, C. A. Woolsey, 190 Grand street, J. W. Dudley, Chas. A. DeWitt, Paul Babcock, H. Klaproth, Heins & Hallock, 132 Hudson street, Æneas Fitzpatrick, 161 Jersey avenue.

Petition of James H. Love to have refunded costs of lawsuit. Referred to the Committee on Finance.

PRESENTATION OF CLAIMS.

Kennard & Hay, for stationery and printing, $373 75 and $469 50. Referred to the Committee on Printing and Stationery

OFFICIAL COMMUNICATIONS.

Official communications were received and disposed of, as follows:

From His Honor the Mayor, enclosing a communication from W. C. Matthews. Referred to the Corporation Counsel.

From the Board of Directors of Education in relation to official printing. Ordered filed.

The following opinion was received from the Corporation Counsel:

CORPORATION COUNSEL'S OFFICE,
JERSEY CITY, July 1, 1874.

To the Honorable the Board of Finance and Taxation:

Gentlemen—In compliance with the action of your Board of June 25, last, copy of which I have received from the Clerk of the Board as follows, to wit:

"Moved, That the Corporation Counsel be requested to furnish this Board with a written opinion as to the legality of the claims of the official newspapers for compensation for advertising expiration of time for redemption of land sold for taxes."

I respectfully submit opinion thereon as follows: In determining the legality of these claims it will be appropriate to consider these questions:

First—Were the papers claiming compensation the official newspapers of Jersey City?

Second—Did the charter of Jersey City provide for publication in the official newspapers of notice of expiration of time of redemption, &c., for which compensation is claimed?

Third—Was such publication duly authorized and ordered?

Fourth—Have the official newspapers made the publication and done the advertising provided for and ordered?

Fifth—Was there a standard or rate of compensation, and if so, what rate of compensation was there?

As to the first question submitted for consideration, it is admitted, and properly so, that the papers for which compensation aforesaid is claimed were the official newspapers during the time the proprietors of them respectively claimed to have done the advertising in question.

As to the second question in order, section 152, page 83, of the city charter, provides in this language: "That it shall be the duty of the Board of Finance and Taxation to give notice of the expiration of the time limited for the redemption of all lands sold for assessments or taxes by virtue of this act by advertisement as (therein) aforesaid, once a week for sixty days next preceding the expiration of the time so limited for redemption, specifying the property unredeemed and the amount due thereon." By this express provision of the charter, whatever the wisdom of it may have been, the Board of Finance was directed to give the notice therein required. Next in the order of the questions considered, did the Board of Finance and Taxation give such notice or authorize its publication? By referring to the proceedings of the Board at a meeting held Dec. 29, 1873, (see minutes of 1873-4, page 76), I find this record, to wit.: "On communication from the City Clerk concerning publication of redemption list of March 13, 1872, recommending the adoption of the following resolution:

Resolved, That the City Clerk is hereby directed to publish in the Corporation papers, commencing January 13, 1874, a list of property sold by the Corporation of Jersey City, March 13, 1872, for unpaid taxes, water rents and sewerage taxes, and to continue said publication for the length of time required by law. The

said resolution, on the call of the ayes and nays was unanimously adopted, and, as I am informed, was duly approved by the Mayor. Thereupon the City Clerk sent the notice thus provided for and authorized, to the official newspapers for publication, as contemplated by the charter, embracing in such notice, as required by charter, a specification of the property unredeemed and the amount due thereon, the notice bears date January 13, 1874, and on the face of it appears, "by order of the Board of Finance and Taxation." The limitation of time of redemption as stated in the notice was March 13, 1874. It appears then that the papers claiming compensation were the official newspapers. That the Charter authorized publication of such notice. That the Board of Finance and Taxation ordered the publication. That this action of the Board was approved by the Mayor, and that the City Clerk prepared such notice and sent it to the official newspapers for publication. This brings me to the consideration of the 4th question—Have the official papers made the publication ordered as required? By the claims as sworn to, it appears, publication of the notice was made in each paper nine times. By additional affidavits, it appears that said notice was published for sixty days once a week, The claims as presented being for nine publications, which were in excess of the requirements of the charter, the last Board of Finance and Taxation in acting on the claims deducted from each claim the compensation for one extra insertion—amount $586 40—making on the four claims a total reduction of $2,345 60, and ordered the balance of the claims paid. Whether such publication was made as is claimed, is purely a question of fact; and if the affidavits accompanying the claims and those subsequently submitted are not satisfactory evidence of the correctness of the statements they contain, it is proper your Board, or its appropriate committee, should satisfy itself as to the facts of publication. Judging by the affidavits in question, and assuming the facts sworn to as correct, it appears from the foregoing that the city is liable and legally bound to pay for the advertising thus ordered and done. The fifth inquiry to be considered is the rate of compensation for that publication. This is determined neither by the cost and expense to the proprietors of the papers, whether much or little, nor by the resulting benefit to the city, whether great or small. The rate of compensation, as I understand, was fixed by the proper city authority, and for legal advertising or for such matters as were by the charter required to be published, the rate as then fixed when such publication was made was sixty (60) cents per folio for the first insertion and forty (40) cents per folio for subsequent insertions. These rates will appear, by reference to the proceedings of the Finance Board, May 26, 1871, on page 22 of the printed minutes of that year, and which rates, so far as I can discover from the minutes, have not been altered until altered by the present Board. Such alteration, subsequent to the advertising said notice, could not affect the compensation to which the official papers were entitled at the time of making the publication. A question not applicable to three of the official papers has been raised respecting the Watchman Hudson, a newspaper in the German language, being one of the official papers, and that is whether the publication in this paper of such notice was in all respects in accordance with the requirements of the charter. The charter does not expressly state that the publication to be made in this paper shall be in the German language, but the fair and reasonable reference is that it shall be in the German language I think it safe to advise the Board that the charter requirements in this respect, reasonably considered, is that the publication shall be in the German language. If there is error in this conclusion, and it should work injury to the claimant, the question can be tested and the rights settled by an action, but if the city should pay through misapprehension of its liability, there would be embarrassment in recovering it back, if perchance it could recover at all. In reference to this question, I find that the best German print and the leading German newspaper in the United States (published in New York) is in the Roman or Latin letter, which letter corresponds to the letter used in the English print, there is do difference in figures, nor necessarily any difference in the names of persons and many other proper names or nouns; and upon inquiry I learn that by the modern German standards, a very large part of this notice, as published in the "Watchman Hudson," will pass for good German print. In my opinion, the proprietor of the German paper is entitled to be paid by the city for so much of that publication, and for so many folios thereof as come fairly within the requirements of the charter, as above considered It may be that the claimant can satisfy the Board, by such evidence as he may produce, that nearly if not quite all of the publication of that notice is sufficiently German, within the limit of modern standards, especially as it consists largely in names and figures, the notice proper being in the old German type. In my opinion the city is liable to the official papers for services in publishing the notice in question, and that it is competent and proper for this Board to order payment. The Board should first consider and determine what deductions, if any, are proper to be made in the respective claims according to the facts as they may appear and upon the principles suggested.

Respectfully submitted,
WILLIAM A. LEWIS,
Corporation Counsel.

By Mr. Bacot:

Resolved, That the claims reported by the Committee on Printing, for the publication of redemption sales of taxes, water rents, &c., for the years 1866, 1867 and 1868, as follows:

From the Evening Journal, amount....$4,984 40
From the American Standard, amount. 5,114 90
From the Jersey City Herald, amount.. 4,984 40

be ordered paid.

Resolved, That the claim of the Hudson Co. German Publishing Association, for the publication of redemption sales of taxes and water rents for the years 1865, 1867 and 1868, amount, $4,984 40, be referred back to the Committee on Printing for further examination.

The President calling for the ayes and nays, the resolutions were adopted by the following vote:

Ayes—Messrs. Bacot, Brown, Ogden and Van Reipen. Nays—President Van Der Beek.

The following was received from the Board of Fire Commissioners, and ordered filed:

JERSEY CITY, July 1, 1874.

To the Honorable Board of Finance and Taxation:

Gentlemen—At a special meeting of the Board of Fire Commissioners, held Monday evening, June 29, 1874, the annexed estimates of expenditures for the fiscal year commencing December 1, 1874, was decided upon as being actually necessary to carry on this department.

Respectfully,
JOHN T. DENMEAD, Clerk.

For salaries		$99,296 84
Buildings, apparatus and repairs, printing and stationery, horses, harness and feed, supplies, Bureau of Combustibles, Headquarter expenses, for telegraph, gas, coal and wood		$29,900 00
		$129,196 84
Salaries for that portion of the city formerly known as Greenville	$6,250 00	
Telegraph for ditto	500 00	
		$6,750 00
Total		$135,946 00

From the City Collector, certifying to the receipt of the final assessment map, improvement of Mill road from Colden place to Hudson avenue, $7,307 96.

For the opening and extending of Carteret avenue, $8,827 33. Ordered filed.

From the City Comptroller, showing receipts of the City Treasurer for the week ending July 1, 1874. Ordered filed.

Twelve concurrent resolutions from the Board of Public Works, Referred to the Committee on Concurrent Resolutions.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported the following sale of bonds from June 24 to July 2, 1874.

Improvement bonds $35,000

Received and ordered filed.

The Committee on Taxes and Assessments and Concurrent Resolutions reported as follows:

On concurrent resolutions from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following resolutions adopted by the Board of Public Works, to wit:

Resolved, That with the concurrence of the Board of Finance and Taxation, the Committee on Printing and Stationery of this Board be authorized to purchase one blank assessment book for use of Commissioners of Assessment, and to have the grade maps of old Jersey City bound and backed.

Resolved, That with the concurrence of the Board of Finance and Taxation, the Committee on Streets and Sewers be and they are hereby authorized to remove to the new curb line, the two receiving basins on the corner of New York avenue and Ferry street, in accordance with the petition presented to this Board, June 23, 1874, at an expense not to exceed thirty-two dollars and fifty cents for each basin.

Resolved, That with the concurrence of the Board of Finance and Taxation, the Committee on Extensions and Distributions of this Board be authorized to purchase 10 hydrant raisers, 10 feet long, 10 hydrant raisers, 14 feet long, at an expense not to exceed one hundred and twenty dollars.

Resolved, That with the concurrence of the Board of Finance and Taxation, the Committee on Printing and Stationery of this Board be authorized to purchase, from time to time, for the use of the several departments of this Board, stationery to an amount not to exceed fifty dollars at any one time.

Resolved, That with the concurrence of the Board of Finance and Taxation, the Committee on Extensions and Distributions be authorized to purchase the following: six 6 half sleeves to suit 3 inch pipe, six 6 half sleeves to suit 4 inch pipe, six 6 half sleeves to suit 6 inch pipe, six 6 half sleeves to suit 8 inch pipe, three 3 half sleeves to suit 10 inch pipe, three 3 half sleeves to suit 12 inch pipe, three 3 half sleeves to suit 16 inch pipe, at an expense not to exceed one hundred and seventy-five dollars.

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the Committee on Extensions and Distributions be and they are hereby authorized to purchase water pipe to lay when petitioned for to an amount not to exceed the sum of five hundred dollars at any one time.

Resolved, That with the concurrence of the Board of Finance and Taxation, the Committee on Pumping and Reservoirs of this Board be authorized to purchase twelve barrels of hydraulic cement.

Resolved, That with the concurrence of the Board of Finance and Taxation, the Committee on Streets and Sewers of this Board be authorized to purchase, from time to time, as necesity may require, sand, paving stones, lumber, &c., for street repairs, at an expense not to exceed one hundred and fifty dollars at any one time.

Resolved, That $3 20 be paid to John Furey for sharpening tools, $2 25 to E. M. Carpenter & Co. for emery cloth and turpentine, $78 to Geo. Ackerman for services as inspector on Oakland avenue, from Newark avenue to Hoboken avenue, from May 11 to June 10, 1874; $163 05 to Edward O'Donnell for hay and feed for street department horses from February 2 to May 29, 1874,

Resolved, That with the concurrence of the Board of Finance and Taxation, the Committee on Extensions and Distributions of this Board be authorized to purchase six 3-inch water gates, six 4-inch water gates, six 6-inch water gates, at an expense not to exceed five hundred dollars, be and the same are hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution, adopted by the Board of Public Works June 30, 1874, to wit:

Whereas, The purchases of horse feed for street department horses has already exceeded the appropriations for such purchases concurred in by resolutions of the Board of Finance and Taxation; and,

Whereas, This Board has received no notice of the concurrence of the Board of Finance and Taxation in the resolution adopted by this Board June 2, 1874, authorizing the Committee on Streets and Sewers with the concurrence of the Board of Finance and Taxation, to purchase horse feed, from time to time, as necessity may require, for street department horses, in sums not to exceed $300 at any one time, therefore,

Resolved, That the Board of Finance and Taxation be requested to take such immediate action in regard to said resolution as they may deem proper, in order that this Board may proceed to purchase such feed as may be necessary without violation of the city charter, be and is hereby concurred in by the Board of Finance and Taxation.

On motion, the reports were received and the resolutions adopted unanimously, the President calling for the ayes and nays on each resolution.

On the petition of Henry Dusenbery, recommending the adoption of the following resolution:

Resolved, That the sum of $36 66 be paid to Henry Dusenbury, to refund to him the following water rents, to wit: 1871 and 1872, $16 66; 1872 and 1873, $10; 1873 and 1874, $10, erroneously paid by him on lot 18, block 280, Fairview avenue, because no water was used in said building, and the building being over 100 feet from the street is not assessable.

On motion, the report was received and the resolution adopted unanimously, the President calling for the ayes and nays.

On the petition of Patrick Hanley, favorable, and recommending that the City Collector be requested upon presentation to him by Mr. Hanley of proper receipts, to make the required adjustment,

On motion, the report was received and adopted.

On the petition of Charles Finck, recommending that it be referred to the Corporation Attorney, to ascertain whether the declaration of sale or any assignment of the same is upon record. On motion, the report was received and adopted.

AUDITING OF CLAIMS.

The Committee on Salaries and Claims reported correct the claim of W. B. Williams, and recommended the adoption of the following resolution:

Resolved, That the sum of $25 be paid to W. B. Williams for referee's fees in Long Dock vs. Collector of Jersey City.

On motion, the report was received and the resolution adopted unanimously, the President calling for the ayes and nays.

MISCELLANEOUS BUSINESS.

By Mr. Ogden:

Resolved, That whereas, the official newspapers of Jersey City have declined and refused to publish legal notices and matters required by the charter of Jersey City to be published in such papers at the compensation per folios fixed by this Board by resolution of May 29th, 1874.

And whereas, By the provisions of the city charter this Board cannot lawfully designate any official papers other than those already designated;

And whereas, The city charter requires legal advertising to be done in these official newspapers, and none others, and it being found impracticable, if not impossible, to compel publication at the compensation as last fixed by this Board.

Therefore, in consideration of the premises aforesaid, this Board feels constrained to restore the former rates for legal advertising required by the charter, and in conformity therewith does hereby fix the compensation of the official newspapers of Jersey City, for the publication, when duly ordered, of such notices and matters as are expressly required by the city charter to be published in the official newspapers, at the rates following, to wit.: Sixty cents per folio for the first insertion, and forty cents per folio for each subsequent insertion.

By Mr. Brown:

Resolved, That a warrant be drawn on July interest account in favor of Jno. V. B. Vreeland for $70, said amount having been erroneously transferred to July water interest account.

The President calling for the ayes and nays, the resolutions were adopted unanimously.

By Mr. Brown:

Resolved, That a warrant be drawn on the City Treasurer in favor of said officer for $20,000, to transfer said sum from water account to assessment account as a loan.

The President calling for the ayes and nays, the resolution was adopted by the following vote:

Ayes—President Van Der Beek, Messrs. Bacot, Brown and Van Reipen. Nays—Mr. Ogden.

By Mr. Brown:

Resolved, That a warrant be drawn on the City Treasurer in favor of said officer for $30,000, to be transferred from assessment account to July interest account.

The President calling for the ayes and nays, the resolution was adopted by the following vote:

Ayes—President Van Der Beek, Messrs. Bacot, Brown and Van Reipen. Nays—Mr. Ogden.

By Mr. Brown:

Resolved That a warrant be drawn on the City Treasurer in favor of th Commissioners of the Sinking Fund for one hundred and seventy-six dollars and eighteen cents, transfer from water account of deposit made in error June 30, 1874.

Resolved, That a warrant be drawn in favor of J. B. Cleveland for seven hundred dollars, interest due on retained payment on contract for paving Grand street from January 3, 1874, to July 3, 1874, as per contract on file in Comptroller's office, dated April 16, 1870.

The President called for the ayes and nays on each of the resolutions, and they were adopted unanimously.

On motion of Mr. Bacot, the Board took a recess of 15 minutes.

Upon reassembling, Mr. Bacot offered the following resolution:

Resolved, That the resolution of this Board, passed on May 29, 1874, whereby the offices of Corporation Counsel and Corporation Attorney were declared vacant from and after June 1, be and the same is hereby rescinded.

The President calling for the ayes and nays, the resolution was adopted unanimously.

On motion, the Board adjourned.

CORNELIUS S. SEE, Clerk.

Regular meeting of the Board of Finance and Taxation in the City Hall, Thursday, July 9, 1874, at 3 o'clock p. m.

Present—All the members.

The minutes of the last regular meeting were read and approved.

PRESENTATION OF CLAIMS.

Claim of Henry Thompson for carpets for City Hall, $232 12, was received and referred to the Committee on Salaries and Claims.

OFFICIAL COMMUNICATIONS.

Official communications were received and disposed of, as follows:

From the City Clerk, submitting copies of reports of Commissioners to Adjust Unpaid Assessments. Ordered filed.

From the City Treasurer, showing balances in the Hudson County National Bank. Ordered filed.

From the Comptroller, showing receipts of the City Treasurer for the week. Ordered filed.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported the following sales of bonds from July 6th to 9th: Improvement bonds, $29,000. Received and ordered filed.

The Committee on Taxes and Assessments and Concurrent Resolutions reported as follows:

On concurrent resolutions from the Board of Public Works, recommending the adoption of the following resolutions:

Resolved, That the following resolutions adopted by the Board of Public Works, to wit:

Resolved, That with the concurrence of the Board of Finance and Taxation, the Committee on Pumping and Reservoirs be authorized to purchase one barrel of astral oil.

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the Committee on Pumping and Reservoirs be and they are hereby authorized to have the 36-inch cast-iron water pipe now lying along the line of West Newark avenue carted to Reservoir No. 3, at a price not to exceed $500.

Resolved, That with the concurrence of the Board of Finance and Taxation, the Committee on Pumping and Reservoirs be authorized to purchase 100 feet of white oak plank.

Resolved, That with the concurrence of the Board of Finance and Taxation the Committee on Pumping and Reservoirs be authorized to purchase 300 spruce planks, the same being needed for the immediate use of the water works.

Resolved, That $267 66 be paid to Patrick Manly for carting and trimming coal delivered on contract at pumping station of Jersey City Water Works; $109 68 to F. Hagerty for feed for horse at water works at Belleville, from October 2, 1873, to April 25, 1874; $500 to H. V. Sloat, for removing syphon out of the Hackensack, and placing it on the public dock; $11 95 to John W. Harrison for stationery for Water Register's office.

Resolved, That $72 be paid to Fred Gaylord, for services as inspector on sewer in Orchard street, from April 1 to May 1, 1874; $29 35 to Fred Gaylord, for balance due as inspector on sewer in Orchard street for month of May, 1874; $12 to Fred Gaylord, for services as inspector on sewer in Orchard street during the month of June, 1874; $30 80 to P. J. Condon, for repairing and one new manhole head in Wayne street; $45 65 to F. P. Gautier, for extra work on sewer in Orchard street, to be charged to the same.

Resolved, That improvement certificates for $2,500 be drawn in favor of O'Neill & McLaughlin, for work done and materials furnished for the improvement of Hoboken avenue, from Bergenwood avenue to the easterly boundary of the city, be and the same are hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works June 30, 1874, to wit.:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the Committee on Public Buildings, Grounds and Parks be and are hereby authorized to purchase the lot adjacent to School House No. 6, for the purpose of providing suitable and sufficient water-closet accommodation for said school, at an expense not to exceed $3,500, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolutions adopted by the Board of Public Works, to wit.:

Whereas, By supplement to the charter of Jersey City, passed by the last Legislature, it was deemed proper to specify and designate the number of clerks and assistants to be employed by the Board of Public Works and at salaries not to exceed those mentioned in said charter; and whereas, the Board of Finance and Taxation have concurred in the employment of all the clerks and assistants as presented to them from this Board, and with two exceptions, the salaries named in the charter, except the Clerk, Clerk of Committees, Permit Clerk and Janitor; and whereas, during the year ending May 1, 1874, there was employed in the Clerk's Department of this Board, one clerk and two assistants, at salaries aggregating the sum of $7,200; and whereas, by supplementary, ammendatory bill, No. 162, [section 20, of the city charter, the salary of the clerk was reduced to $3,000.

Resolved, That with the concurrence of the Board of Finance and Taxation, the salary of the Clerk of this Board be fixed at $3,000 per annum, and he to furnish and pay his own assistants.

Resolved, That with the concurrence of the Board of Finance and Taxation, the salary of the Clerk of the Committees be fixed at $1,800 per annum.

Resolved, That with the concurrence of the Board of Finance and Taxation, the salary of the Permit Clerk be fixed at $1,560 per annum.

Whereas, The duties of the janitor of this Board have become more arduous in consequence of the removal of the messenger boy, therefore be it

Resolved, That with the concurrence of the Board of Finance and Taxation, the salary of the janitor be fixed at $750 per annum, and he to furnish and pay his own help, for the proper discharge of the duties dependent upon him.

Resolved, That with the concurrence of the Board of Finance and Taxation, the sums hereinafter mentioned be paid to the parties named respectively for services rendered as clerks and janitor during the month ending June 30, 1874:

Henry H. Newkirk, Clerk.....$250 00
James Reid, Committee Clerk..... 150 00
Francis Bastine, janitor..... 62 50

Resolved, That with the concurrence of the Board of Finance and Taxation, the sum hereinafter mentioned be paid to the person named for services rendered as Permit Clerk during month ending June 30, 1874:

A. A. Coykendall, Permit Clerk.....$125 00

Resolved, That with the concurrence of the Board of Finance and Taxation, the Committee on Water Rates and Assessments of this Board be authorized to purchase 1 3-inch meter, at an expense not to exceed ——— dollars, be and the same are hereby not concurred in by the Board of Finance and Taxation.

On motion the reports were received, and the resolutions adopted unanimously. The President calling for the ayes and nays on each resolution.

MISCELLANEOUS BUSINESS.

By Mr. Van Reipen:

Resolved, That Charles W. Laws be employed to deliver the tax notices to the property owners residing in the Fourth Assessment District for the sum of fifty dollars.

Resolved, That the warrants ordered drawn June 30th, 1874, in favor of the Evening Journal and the American Standard for $150 each, for publishing minutes for the month of May last, be cancelled.

Resolved, That warrants be ordered drawn in favor of the Evening Journal, American Stand-

ard, Jersey City Herald and Die Wacht am Hudson for $250 each, for publishing official minutes for the month of May, 1874.

By Mr. Ogden:

Resolved, That a warrant be drawn on the City Treasurer in favor of John W. Harrison, for one hundred and fifty dollars for postage stamps for Assessors.

The President calling for the ayes and nays on each of the above resolutions, they were adopted unanimously.

By Mr. Brown:

Resolved, That warrants be drawn on the City Treasurer in favor of said officer for the following amounts, to be deposited in the Hudson County Bank to the credit of July interest account.

General account..... .....$54,992
Assessment account..... 25,000

The President calling for the ayes and nays, the resolution was adopted by the following vote:

Ayes—President Van Der Beek and Messrs. Bacot, Brown and Van Reipen. Nays— Mr. Ogden.

By Mr. Brown:

Resolved, That a warrant be drawn on the City Treasurer in favor of said officer for seventy-two cents to be deposited in Hudson County Bank to credit of February interest account.

The President calling for the ayes and nays, the resolution was adopted unanimously.

By Mr. Brown:

Resolved, That a warrant be drawn on the City Treasurer in favor of said officer for six thousand nine hundred and ninety-eight dollars and eighty-four cents, to transfer said sum from water account to assessment account, being error made in making deposit July 6, 1874.

The President calling for the ayes and nays, the resolution was adoped unanimously.

By Mr. Van Reipen, and adopted:

Moved, That the estimates and recommendations from the different Boards of the City Government for the fiscal year commencing Dec. 1, 1874, be taken from the file and referred to the Committee on Taxes and Assessments, and that they be directed to make out the estimates for the Board of Finance and Taxation.

On motion of Mr. Ogden, the Board adjourned. CORNELIUS S. SEE, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the Aldermanic Chamber, Thursday, July 16, 1874, at 3 o'clock p. m.

Present—All the members.

The minutes of the meeting of July 9, 1874, were read and approved.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

The petition of James R. Thompson, for return of money erroneously paid for water rents, and of Matthieson & Weichers, for correction of error in taxes, were received and referred to the Committee on Taxes and Assessments.

PRESENTATION OF CLAIMS.

Claim of W. L. Downs, for printing for Board of Commissioners to Adjust Unpaid Assessments, $18; received and referred to the Committee on Printing and Stationery.

OFFICIAL COMMUNICATIONS.

Official communications were received and disposed of, as follows:

From the Comptroller, showing receipts of the City Treasurer for the week ending July 15, 1874; ordered filed.

From the City Treasurer, showing balances in the Hudson County National Bank; ordered filed.

From the Corporation Attorney in relation to the petition of John Patten. Referred to the Committee on Taxes and Assessments.

Statement of expenditures and estimates and recommendations from the Board of Aldermen. Referred to the Committee on Taxes and Assessments.

Estimates and recommendations from the Board of Police Commissioners for the year commencing Dec. 1, 1874, and statement of expenditures on appropriation of last year. Referred to the Committee on Taxes and Assessments.

Estimates and recommendations from the Board of Fire Commissioners for the year commencing Dec. 1, 1874, and expenditures on appropriation of last year. Referred to the Committee on Taxes and Assessments.

Resolution from the Board of Public Works, giving the probable gross amount of money which will be required by that Board for the three months next ensuing. Referred to the Committee on Taxes and Assessments.

Fifteen concurrent resolutions were received from the Board of Public Works and referred to the Committee on Taxes and Assessments.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported as approved the official bond of William L. Shopp, as constable, in the sum of one thousand dollars, with Patrick H. Nugent and John Maloney as sureties.

On motion, the report was received and the bond accepted and ordered on file.

The same committee reported the following sale of bonds from July 9 to 16, 1874:

Seven per cent improvement bonds $29,000.

The report was received and ordered filed.

The Committee on Concurrent Resolutions reported, recommending the adoption of the following resolution:

Resolved, That the following resolutions, adopted by the Board of Public Works July 14, 1874, to wit:

Resolved, That by and with the concurrence of the Board of Finance and taxation, the Committee on Public Buildings of this Board be and are hereby authorized to advertise for proposals for having such repairs made to the front wall and foundation of school-house No. 1 as may be necessary to place the same in a good and safe condition.

Resolved, That with the concurrence of the Board of Finance and Taxation, the Committee on Public Buildings of this Board be and are hereby authorized to connect the accident building and small-pox hospital with the sewer in Washington street, at an expense not to exceed one hundred dollars, be and the same are hereby concurred in by the Board of Finance and Taxation.

On motion, the report was received and the resolution adopted unanimously, the President calling for the ayes and nays.

AUDITING OF CLAIMS.

The Committee on Printing and Stationery reported correct the claims of Kennard & Hay, and Hudson County German Publishing Association, and recommend the adoption of the following resolutions:

Resolved, That the sum of $469 50 be paid to Kennard & Hay for printing and stationery.

Resolved, That the sum of $373 75 be paid to Kennard & Hay for printing and stationery.

Resolved, That the sum of $4,984 40 be paid to the Hudson County German Publishing Association, for advertising declarations of tax-sales

On motion, the reports were received and the resolutions adopted unanimously, the President calling for the ayes and nays.

MISCELLANEOUS BUSINESS.

By Mr. Bacot:

Resolved, That the sum of $13 05, with interest thereon at the rate of seven per cent. per annum from September 7, 1869, be paid to John B. Ginnochio, to refund purchase money of lots 1 and 2, block 19.5, assessed to Geo. Bessey, and bought by said Ginnochio at corporation sale of September 7, 1869, for taxes of 1868, the said taxes having been paid to J. J. Gaffney, Collector, December 11, 1868.

The President calling for the ayes and nays, the resolution was adopted unanimously.

By Mr Brown:

Resolved, That a warrant be drawn on the City Treasurer in favor of said officer for $1,115 89, being amount to be transferred from water account to general account for printing and advertising.

The President calling for the ayes and nays, the resolution was adopted by the following vote:

Ayes—President Van Der Beek, Messrs. Bacot, Brown and Van Reipen. Nays—Mr. Ogden.

By Mr. Brown:

Resolved, That warrants be drawn on the City Treasurer in favor of D. Appleton & Co. for $21 84 being amount due them in exchange of warrants for bonds; W. H. Bumsted $121 50, difference in exchange of warrants for bonds.

The President calling for the ayes and nays, the resolution was adopted unanimously.

By Mr. Bacot:

Whereas, It appears by the communications addressed to this Board by the journals designated to publish the official proceedings of the various Boards of the city government, that such publication cannot be done at the price named in the resolution passed by this Board, May 29, 1874, without loss to the proprietors of said journals,

Resolved, That the price to be paid hereafter for publishing the official proceedings of the various Boards of the city government in the journals designated in the resolution passed May 29, 1874, be fixed at the sum of $250 per month each, and that so much of said resolution passed May 29, 1874, as conflicts herewith is hereby rescinded.

The President calling for the ayes and nays, the resolution was adopted by the following vote:

Ayes—Messrs. Bacot, Brown and Ogden. Nays—President Van Der Beek and Mr. Van Reipen.

On motion of Mr. Ogden, the Board adjourned.

CORNELIUS S. SEE, Clerk

Regular meeting of the Board of Finance and Taxation in the City Hall, Thursday, July 23, 1874, at 3 o'clock p. m.

Present—President Van Der Beek, Messrs. Bacot, Brown and Van Reipen. Absent—Mr. Ogden.

The minutes of the last regular meeting were read and approved.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Bartleman & Klop, to have refunded amount erroneously paid for water rent. Received and referred to the Committee on Taxes and Assessments.

PRESENTATION OF CLAIMS.

Claims were received and referred, as follows:

John Ullmer, for services rendered Board of Commissioners to Adjust Unpaid Assessments, $120 to the Committee on Taxes and Assessments.

Richard F. Downing, for services rendered late township of Greenville, $250, to the Committee on Salaries and Claims.

Frederick Boyes, for services as accountant, $112 50; Harry Brown, for services in office, $10, to the Committee on Finance.

OFFICIAL COMMUNICATIONS.

Official communications were received and disposed of, as follows:

From the City Collector certifying to the receipt of the following assessment maps:

Improvement of Hudson avenue (paving), from Bergen to Palisade avenue.....$25,309 47

Improvement of Woodward street, from Grand street to Canal street.... 7,611 81

Ordered filed.

From the City Treasurer, showing balances in the Hudson County National Bank. Ordered filed.

From the City Comptroller, showing the receipts of the City Treasurer during the week last past. Ordered filed.

Ten concurrent resolutions were received from the Board of Public Works, and referred to the Committee on Concurrent resolutions.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported the following sales of bonds, from July 16th to 23d.

Seven per cent. improvement bonds....23,000 00

Received and ordered filed.

The Committee on Taxes and Assessments and Concurrent Resolutions reported as follows:

On concurrent resolutions from the Board of Public Works, recommending the adoption of the following r solution:

Resolved, That the following resolutions adopted by the Board of Public Works, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the Committee on Pumping and Reservoirs be and are hereby authorized to purchase four (4) barrels astral oil, one (1) barrel castor oil, two (2) barrels kerosene oil, at an expense not to exceed one hundred and ninety-five dollars, ($195.)

Resolved, That $24 be paid to John M. Shannon, for raising manholes to grade on improvement of New York avenue; $78 to John R. Elgar, for services as inspector on improvement of New York avenue, between Griffith and Ferry street, for month of June

Resolved, That $28 50 be paid to John Pelloth, for repairing tapper's wagon.

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the Committee on Pumping and Reservoirs be and are hereby authorized to purchase ten (10) barrels of fire clay, ten (10) barrels of lime, at an expense not to exceed sixty-five dollars.

Resolved, That with the concurrence of the Board of Finance and Taxation, the Committee on Pumping and Reservoirs be and are hereby authorized to purchase a business wagon for use at Belleville, at an expense not to exceed two hundred dollars, $200.

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the Committee on Pumping and Reservoirs be and are hereby authorized to purchase two (2) bars Swedes iron, 1½x½; two (2) bars Swedes iron, 1¼x½; one (1) bundle ⅜ round iron, American refined; one (1) bundle ⅝ round iron, American refined, two hundred lbs. ¾ round iron, two (2) bars 1 round iron, at an expense not to exceed thirty-five dollars, $35.

Resolved, That with the concurrence of the Board of Finance and Taxation, the Committee on Pumping and Reservoirs be and are hereby authorized to purchase four (4) barrels of soft soap, one (1) grass scythe, two (2) pounds lampblack at an expense not to exceed twenty-seven dollars ($27.)

Resolved, That with the concurrence of the Board of Finance and Taxation, the Committee on Water Rates and Assessments be and are authorized to purchase one 3-inch water metre at an expense not to exceed one hundred and fifty dollars.

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the Committee on Printing and Stationery be authorized to purchase for the use of the Engineering Bureau two (2) black sable brushes in swan quills, Nos. 1 and 2; six (6) camel's hair brushes in swan quills, 2 each, Nos. 1, 2 and 4: one box pens, 303; one dozen mapping pins; one English tape line, 100 feet; one English tape line, 50 feet three (3) doz. thumb tacks ⅜ bowl heads, one (1) cake Japanese ink, two (2) rods 8 and 10 feet long, three (3) dozen 6 H lead pencils at an expense not to exceed forty-five dollars.

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the Committee on Pumping and Reservoirs be and are hereby authorized to purchase for the use of the Jersey City Water Works;

Two quires of sand paper, three flue scrapers 4-in. diameter, one flue brush, five quires emory cloth No. ½, five quires emory cloth No. 1, three lengths ¾ gas pipe, at an expense not to exceed twenty-five dollars.

Resolved, That with the concurrence of the Board of Finance and Taxation, the Committee on Pumping and Reservoirs be and are hereby authorized to purchase twelve 6-inch water gates, at an expense not to exceed four hundred and thirty-two dollars ($432).

Resolved, That with the concurrence of the Board of Finance and Taxation, the Committee on Streets and Sewers be and are hereby authorized to purchase two horses, to be used in removing sewer refuse and garbage, at an expense not to exceed two hundred and twenty-five dollars for each horse.

Resolved, That with the concurrence of the Board of Finance and Taxation, the Committee on Streets and Sewers be and are hereby authorized to have such repairs made to receiving basins, manholes and sewers in different parts of the city as may from time to time become necessary, at an expense not to exceed two hundred dollars at any one time.

Resolved, That with the concurrence of the Board of Finance and Taxation, the Committee on Streets and Sewers be and are hereby authorized to have built two water-tight box wagons for removing sewer refuse and garbage from receiving basins, at an expense not to exceed two hundred and fifty dollars for each wagon, be and are hereby concurred in by the Board of Finance and Taxation.

On motion, the report was received and the resolution adopted unanimously, the President calling for the ayes and nays.

On the petition of James R. Thompson, agent of D. G. Elliot, recommending the adoption of the following resolution:

Resolved, That the sum of $60 25 be paid to James R. Thompson, agent of D. G. Elliot, to refund amount erroneously paid on lots 42 to 48, in block 170, for water rents of 1874 and 1875, the same having been previously paid by John Whyte, lessee.

On motion, the report was received and the resolution adopted unanimously, the President calling for the ayes and nays.

By Mr. Van Reipen, and adopted:

Moved, That Mr. Turner be notified to be present, either personally or by his attorney, at the next regular meeting of this Board, to give such information in relation to his claim as this Board may desire.

AUDITING OF CLAIMS.

The Committee on Finance reported correct the claims of Frederick Boyes and Harry Brown, and recommended the adoption of the following resolutions:

Resolved, That the sum of $112 50 be paid to Frederick Boyes for services as accountant.

Resolved, That the sum of $10 be paid to Harry Brown for services rendered in office.

On motion, the reports was received and the resolutions adopted unanimously, the President calling for the ayes and nays.

MISCELLANEOUS BUSINESS.

By Mr. Brown:

Resolved, That a warrant be drawn on the City Treasurer in favor of said officer for eleven thousand three hundred and ten dollars, to be deposited in the Hudson Co. National Bank to credit of July assessment interest account.

The President calling for the ayes and nays, the resolution was adopted by the following vote:

Ayes—President Van DerBeek, Messrs. Brown and Van Reipen. Not voting—Mr. Bacot.

By Mr. Brown:

Resolved, That a warrant be drawn on the City Treasurer in favor of Jas. H. Startup for thirteen 61-100 dollars, amount due in exchange of warrants for bonds

The President calling for the ayes and nays, the resolution was adopted by the following vote:

Ayes—President Van Der Beek, Messrs. Brown and Van Reipen. Not voting—Mr. Bacot.

By Mr. Brown, and adopted:

Resolved, That the Water Registrar be directed to send, by mail, to all parties in arrears to May 1, 1874, for water rents, bills showing the amount due therefor.

By Mr. Van Reipen, and adopted:

Moved, That the Board of Public Works be requested—when they send to this Board any concurrent resolution for any improvement petitioned for—to send with the same the petition requesting the said improvement.

By Mr. Bacot, and adopted:

Resolved, That a special committee of three be appointed to investigate and repor to this Board as to the breakage of the water-main connected with the Jersey City Water Works, the construction and repair of the same and the cost thereof, and as to any other question or circumstance connected therewith, which the committee may deem of sufficient public interest to inquire into and with power to the committee to examine witnesses, and to send for persons and papers in making such investigation pursuant to the provisions of the charter of Jersey City.

The President appointed as such committee Messrs. Bacot, Van Reipen and Brown.

By Mr. Bacot:

Resolved, That the Committee on Printing and Stationery be requested to have the minutes of the various Boards of the city government for the month of June and July, 1874, published in the official papers heretofore designated by this Board to publish the minutes.

The President calling for the ayes and nays, the resolution was adopted by the following vote:

Ayes—President Van Der Beek, Messrs. Bacot and Brown. Nays—Mr. Van Reipen.

On motion of Mr. Van Reipen, the Board adjourned. CORNELIUS S. SEE, Clerk.

Regular meeting of the Board of Finance and Taxation, Thursday, July 30, 1874, at 3 o'clock p m.

Present—President Van Der Beek, Messrs. Brown and Van Reipen.

Absent—Messrs. Bacot and Ogden.

The minutes of the last regular meeting were read and approved.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petitions of Herman Fox to have corrected error in tax bill, and Alex. Spaulding to have refunded amount paid in error, were received and referred to the Committee on Taxes and Assessments.

PRESENTATION OF CLAIMS.

Hudson County German Publishing Association, for advertising for Commissioners to Adjust Unpaid Assessments, $59 40 and $59 40. Referred to the Committee on Printing and Stationery.

Peter Dalton, Jr., for keys for City Hall, $2 40. Referred to the Committee on Salaries and Claims.

OFFICIAL COMMUNICATIONS.

Official communications were received and disposed of, as follows:

From the City Clerk, submitting copies of four reports from the Commissioners to Adjust Unpaid Assessments. Ordered filed.

From the City Treasurer, giving balances in the Hudson County National Banks for the week ending. Ordered filed.

From the City Comptroller, giving receipts of the City Treasurer for the week ending. Ordered filed.

Nine concurrent resolutions from the Board of Public Works were referred to the Committee on Concurrent Resolutions.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported the following sales of bonds, from July 22 to July 30.

Seven per cent. 20-year improvement bonds, $9,000. Received and ordered filed.

The Committee on Concurrent Resolutions reported recommending the adoption of the following resolutions:

Resolved, That the following resolutions adopted by the Board of Public Works, July 21, 1874, to wit:

Resolved, That with the concurrence of the Board of Finance and Taxation, the Committee on Pumping and Reservoirs be authorized to purchase twenty-five spruce planks for use of the Jersey City Water Works.

Resolved, That in accordance with the request of the Bridge Committee of the Board of Chosen Freeholders, the Committee on Streets and Sewers, with the concurrence of the Board of Finance and Taxation, be authorized to have a substantial railing placed in the abutment walls and approaches to the Ravine road bridge, and also to have the excavation of the westerly side of the bridge protected at an expense not to exceed $200.

Resolved, That with the concurrence of the Board of Finance and Taxation, the Committee on Extensions and Distributions be and are hereby authorized to purchase 4 yards 3-32 gum packing, 2 yards 3-16 gum packing, 3 dozen rubber valves for hydrants, 1 broom, 3 bars soap, 125 lbs. green paint, 8 gallons boiled oil, 2 gallons turpentine, 2 paint brushes, at an expense not to exceed $150 be and are hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution, adopted by the Board of Public Works July 21, 1874, to wit:

Resolved, That the Committee on Extensions and Distributions of this Board, by and with the concurrence of the Board of Finance and Taxation, be and are hereby authorized to advertise for proposals for furnishing and laying wrought-iron and cement water-pipe in the following-named streets, the same having been applied for by the property-owners, and examined into by the committee and Chief Engineer, to wit:

In Griffith street to Nelson avenue, about 1,950 feet; in Academy street, about 600 feet; in Hancock street, from Franklin street to Hutton street, about 575 feet; in Idaho avenue, from Broome street to Stuyvesant avenue, and through Stuyvesant avenue to West Side avenue. Said advertisement to be in accordance with specifications, to be prepared by the Chief Engineer and to be approved by this Board, and to contain provisions for rock excavations, should any be found necessary, be and the same is hereby not concurred in by the Board of Finance and Taxation.

On motion, the reports were received and the resolutions adopted unanimously, the President calling for the ayes and nays.

The Committee on Salaries and Claims reported, recommending that the claim of Richard F. Downing be referred to the Corporation Attorney, and that the petition of Samuel J. Turner be referred to the Corporation Counsel.

On motion, the report was received and the recommendations adopted.

MISCELLANEOUS BUSINESS.

By Mr. Brown:

Resolved, That a warrant be drawn on the City Treasurer in favor of said officer for eight hundred and ninety-two dollars and fifty cents, to transfer said sum from general account to August interest account.

By Mr. Van Reipen:

Resolved, That warrants be drawn for payment of salaries for month of July, 1874, when due, viz.:

Henry Traphagen, Mayor	166 66
James H. Love, City Collector	250 00
E. A. Carman, Comptroller	250 00
Thomas Earle, City Treasurer	250 00
Wm. A. Lewis, Corporation Counsel	416 66
Wm. P. Douglass, Corporation Attorney	291 66
Cornelius S. See, Clerk Board F and T	75 00
William Stevens, Clerk to Comptroller	150 00
Isaac Morrow, Jr., Clerk to Treasurer	100 00
Justus Slater, Clerk to Collector	125 00
A. D. White, Assessment Clerk	100 00
James T. Grady, Clerk in Collector's office	80 00
S. D. Dickinson, Clerk in Collector's office	66 66
John Creech, Clerk in Collector's office	66 66
James Browning, Messenger, Collector's office	50 00
Jacob Emory, distributor of tax bills, 27 days	81 00
Edw. S. Pigott, Clerk in Collector's office	100 00
Thomas K. Halstead, Clerk in City Clerk's office	100 00
N. E. Feury, Clerk in City Clerk's office	83 33
A. L. Sears, Clerk in City Clerk's office	66 66
Wm. B. Shafer, Assessor First District	125 00
P. H. Laverty, Assessor Second District	125 00
H. T. Lee, Assessor Third District	125 00
J. M. Van Tassel, Assessor Fourth District	125 00
Jacob Perrine, Assessor Fifth District	125 00
A. A. Woodward, Assessor Sixth District	125 00
American Standard, printing minutes	250 00
Evening Journal, printing minutes	250 00
Ann Norton, cleaning rooms in City Hall	36 00
Bridget Parker, cleaning rooms in City Hall	36 00

The President calling for the ayes and nays, the resolutions were adopted unanimously.

By Mr. Van Reipen, and adopted;

Moved, That we adjourn, to meet at 8 p. m. this evening. CORNELIUS S. SEE, Clerk.

Regular adjourned meeting of the Board of Finance and Taxation, held Thursday, July 30, 1874, at 8 o'clock p. m.

Present—President Van Der Beek, Messrs. Bacot, Brown and Van Reipen. Absent—Mr. Ogden.

The Committee on Taxes and Assessments offered the following report:

To the Board of Finance and Taxation:

Gentlemen—Your Committee on Taxation and Assessments, after a careful consideration of the estimates and recommendations of the several Boards of the City Government, respectfully recommend that the amount proper and necessary to be raised by tax in Jersey City, during the present current year, for the various purposes hereinafter mentioned, for the fiscal year beginning December 1, 1874, and ending November 30, 1875, be fixed at one million three hundred and thirty-one thousand three hundred and forty-nine dollars and sixty-eight cents, as the appropriation and limit of expenditure for said purposes by the respective Boards (except where by the charter otherwise provided) after adding thereto the money to be paid to Jersey City by the State for school purposes, and such appropriation your Committee recommend distributed among the several Boards in the following manner, as the limit of expenditure of said Boards for the purposes hereinafter mentioned, viz:

Appropriation Board of Aldermen for year from December 1st, 1874, to December 1st, 1875:

Support of outdoor poor	$19,000
Printing, stationery and supplies	6,000
Repairs to buildings	250
Public grounds, parks and bath	3,000
Salaries	5,000
Fourth of July celebration	2,000
Rents, furniture, gas supplies and rent of armories	4,750
Total	$40,000

Appropriation for the Board of Public Works for the year, December 1st, 1874, to December 1st, 1875:

Cleaning and repairing streets, sewers, supplies and incidentals	$77,000
Reconstruction of streets and sewers	15,000
Salaries of Commissioners and Clerks to Board of Public Works and for Bureau of Engineering and Surveys	25,000
Repairs to public buildings	10,000
Printing and stationery	3,000
Total	$130,000

Appropriation for Board of Police Commissioners for the year Dec. 1st, 1874, to Dec. 1st, 1875:

Salaries of Commissioners and Department	$172,000
Fuel, stationery and repairs	3,000
Horse keeping	3,000
Rents, board of prisoners and gas	9,000
Hospitals and dispensaries	25,000
Elections	10,000
Police Justices and stationery	5,250
Furniture, janitor and incidentals	1,500
Lamps and gas, including Greenville	195,000
Total	$433,750

Appropriation for Board of Education for the year December 1, 1874, to December 1, 1875:

Books, stationery printing, etc	$14,500
Salaries	201,000
Repairs, alterations and furniture	5,000
Rentals	3,000
Fuel and incidentals	14,000
Free Library, Normal and High Schools	1,700
Census	1,800
Total	$241,000

Appropriations for Board of Fire Commissioners for the year December 1, 1874, to December 1, 1875:

Salaries	$105,000
Gas, coal and wood, stationery and printing, supplies to companies, telegraph and supplies, repairs to buildings, apparatus, expenses at Headquarters, horse feed and incidentals	25,000
Total	$130,000

Appropriation Board of Finance and Taxation, for year December 1st, 1874, to December 1st, 1875:

Payment of interest on bonded city debt	$251,642 28
Temporary loan (repayment)	150,000 00
Payment of interest on assessments to be paid ($369,200 87) by the city	25,844 00
Salaries and printing minutes	53,000 00
Printing and stationery	12,000 00
Fuel and supplies	3,000 00
Cost in certiorari cases	4,053 82
Total	$498,940 10

RECAPITULATION.

Board of Aldermen	$40,000 00
Board of Public Works	130,000 00
Board of Police Commissioners	433,750 00
Board of Fire Commissioners	130,000 00
Board of Education	241,000 00
Board of Finance and Taxation	498,940 10
Total	$1,473,690 10
Less amount to be received from the State for schools	$142,340 42
Total required	$1,331,349 68

By Mr. Brown, and adopted:

Moved, That the report and recommendations of the Committee on Taxation and Assessment of this Board, as to the appropriation for the several Boards, and the amount proper and necessary to be raised by tax in Jersey City during the current year, for the purposes of the several Boards of the city government for the fiscal year commencing Dec. 1, 1874, now submitted, be and the same are hereby received and adopted, and in conformity therewith the Board of Finance and Taxation, having duly considered the estimates and recommendations of the several Boards, does hereby fix the amount to be raised by tax in Jersey City, during the present current year, for the perposes of the said Boards for the fiscal year, beginning Dec. 1, 1874, and ending Nov. 30, 1875, both days inclusive, at the sum of one million three hundred and thirty-one thousand three hundred and forty-nine dollars and sixty-eight cents, and that said sum, with the amount to be paid by the State to Jersey City for schools, is hereby distributed among the several Boards in the amounts as recommended by the committee of this Board, and the amounts thus fixed shall be the appropriations and limit of expenditure for the said purposes during said fiscal year (except whereby the charter otherwise provided), as follows, to wit:

Appropriated to the Board of Aldermen	$40,000 00
Appropriated to the Board of Public Works	130,000 00
Appropriated to the Board of Police Commissioners	433,750 00
Appropriated to the Board of Fire Commissioners	130,000 00
Appropriated to the Board of Education, including amount to be paid by the State	241,000 00
Appropriated to the Board of Finance and Taxation	498,940 10
Appropriations total	$1,473,690 10
Less amount to be received from the the State for schools	142,340 42
Total to be raised by tax	$1,331,349 68

On motion of Mr. Brown, the Board adjourned.

CORNELIUS S. SEE, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, August 6, 1874, at 3 o'clock p. m.

Present—President Van Der Beek, Messrs. Bacot, Brown and Van Reipen.

Absent—Mr. Ogden.

The minutes of the regular meeting of July 30, and of the adjourned meeting of the same date, were read and approved.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petitions were received and disposed of, as follows:

John McConky and John Meyer, August Harmon, Richard Cummings and John Sanders, to have refunded amount of license fees deposited with the City Clerk. Referred to the Committee on Salaries and Claims.

St. Francis Hospital, to be relieved from payment of interest and penalties on assessment. Referred to the Committee on Taxes and Assessments.

Commmunication from Job H. Lippincott, Attorney of Hugh McDermott, in relation to printing official minutes. Referred to the Committee on Printing and Stationery.

PRESENTATION OF CLAIMS.

Chas. W. Laws, for delivering notices of valuation of property, $50; and Samuel McBurney, for making yearly report of Comptroller's office, $208 33. Referred to the Committee on Salaries and Claims.

OFFICIAL COMMUNICATIONS.

Official communications were received and disposed of, as follows:

CORPORATION COUNSEL'S OFFICE,
JERSEY CITY, August 5, 1874.

To the Honorable the Board of Finance and Taxation:

Gentlemen—The claim of Samuel J. Turner, former Registrar, and the report of the examiner or accountant, Mr. Frederick Boyes thereon, referred to counsel at your last meeting, has been considered and with the following result:

The claim of Mr. Turner, appearing by his petition, is for $505 90, less the sum of $10 discovered to have been omitted in the entries of cash received, and with interest from September 20, 1869.

By the statement of Mr. Boyes, the examiner or accountant, a balance of $165 66 is shown in favor of the former Registrar, Mr. Turner. The ten dollar item referred to in Mr. Turner's petition also appears in Mr. Boyes' report, but the difference in figures between the statement in the petition and the report is not accounted for, so far as I discover from the paper before me. From a comparison of the two, I am led to infer that one or the other is in error in his reckoning. Mr. Turner's statement shows that after examination and audit of his account, there was a balance in his favor, which to cover contingencies of omission to enter receipts, he deposited especially, and credited to a special account called suspense account. Mr. Boyes makes mention of but one such omission of $10 which is also referred to by Mr. Turner, and yet Mr. Boyes' statement shows an excess of cash deposits over receipts of only $165 66.

It would seem desirable that some explanation should be given that would satisfactorily account for such a discrepancy in the result, when the elements or items of the account do not appear to be altered, added to, or changed.

By the statement of Mr. Boyes it appears that only the cash book was examined, and that only from the 1st to the 23d of Sept., 1869. The cash book is evidence only of the entries made in it, but it is not conclusive evidence of the total receipts, as appears in fact by the item of $10 not found in it. There may be other items in like manner omitted in the hurry and confusion of business, unintentionally and innocently. In my judgment any thing short of a full examination of all the accounts in the Registrar's office during Mr. Turner's term of office is but partial and unsatisfactory at best. The water rent books ought to show when the water rents and sewerage taxes were paid as to each lot, and the amount of payment in each instance. Even these would not be conclusive as to receipts, as an omission might occur, but an examination of these, together with the cash account and for the full term of office, would be more thorough than the examination of one alone. It this excess to any certain amount should really appear after a full examination; then in my opinion if it was received by Mr. Turner as Registrar from parties paying it in error, he could lay no claims to it as of right belonging to him; whether paid in error or not: if he received it as Registrar, he was the officer of the city and should account for it as Registrar, and could not lay claim to any portion of it. If paid in error the city authorities may yet be called on to correct the error by paying back the money. If Mr. Turner can satisfy the Board that he deposited along with the city's money his own individual money, and which money of his he had not collected in the office and capacity of Registrar, then he would have proper claim for restitution as to such amount, after balancing his accounts as Registrar, upon a thorough examination. He was provided with safes, and should have kept the city's money separate from his, and should not have deposited to the city's account his private personal funds except to make good deficiencies

It does not appear that he did deposit to the city's credit his own individual funds from the statements now before me. If he can show such deposit and the exact amount of excess due him, he will be entitled to it with interest from the time he makes demand. If, on the contrary, whatever excess appears from the books is money received by him as Registrar of the city, and for the city, whether in excess or not of what he should have received, clearly he is not entitled to it, but the city, whose officer he was, is the proper custodian of it until a better claimant comes forward.

Respectfully submitted,
WM. A. LEWIS, Corporation Counsel.

On motion, the communication was ordered filed.

From the Comptroller, showing the receipts of the City Treasury to August 6, 1874.

From the City Treasurer, showing balances in the Hudson County National Bank.

From the City Collector, certifying to the receipt of the following assessment maps:

Improvement of Newark avenue, from Five Corners to old city line...	$121,041 33
Improvement of Washington avenue, from Communipaw avenue to Grand street.....	36,897 45
Improvement of Hopkins, late Clinton avenue.....	11,494 04
Improvement of Bergen Point plank-road, from Grand street to Newark and New York Railroad.....	37,822 34

From the City Clerk, concerning the disposal of bonds in his possession. Ordered filed.

Communication from the Board of Education, enclosing claims of A. S. Barnes & Co. Referred to the Committee on Printing and Stationery.

Six concurrent resolutions from the Board of Public Works, were referred to the Committee on Concurrent Resolutions.

REPORTS OF STANDING COMMITTEES.

The Committee on Taxes and Assessments and Concurrent Resolutions reported as follows:

On the petitions of F. O. Matthieson & Wiechers, and Bartleman & Klop, recommending the adoption of the following resolutions:

Resolved, That the sales for unpaid taxes of 1871, of lot 17, on block 33, assessed to New Jersey Sugar Refining Company, and 57 and 59 Bergen street, on block 97, assessed to Mabbitt R. R. Chair Manufacturing Co., be cancelled, for the reason that the said taxes were paid by the payment of taxes on $400,000, the extent of the capital stock paid in, and the accumulated surplus of F. O. Matthieson & Wiechers, and the said taxes not having been assessed to the proper owners. The said taxes were not marked paid by the City Collector.

Resolved, That the sum of $3 37 be paid to Bartleman & Klop, to correct error in assessment for water taxes for May 1, 1871, paid by

them June 31, 1871, on lot No. 21, block 312, city map, the said lot having no water pipe in front thereof, and therefore not liable for said tax, as per certificate of the Assessor of Water Rates.

On concurrent resolutions from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following resolutions adopted by the Board of Public Works, to wit:

Resolved, That the Committee on Railroads, Wharves, Piers and Bridges, by and with the concurrence of the Board of Finance and Taxation, be and are hereby authorized to have seventy-five by thirty-two feet of the public dock at the foot of Morgan street covered with four inch yellow pine plank at an expense not to exceed five hundred dollars.

Resolved, That with the concurrence of the Board of Finance and Taxation, the Committee on Extensions and Distributions be and are hereby authorized to purchase 6 rubber buffers for 4 metres, 6 rubber buffers for 3 metres, 6 rubber buffers for 2 metres, 6 rubbers for 1 metres.

Resolved, That $16 40 be paid to the Jersey City Gas Light Company for gas consumed in Street Department stables, from April 1 to July 1, 1874; $198 15 to Pritchard & Meyers for lumber for street and sewer repairs and making box drains; $48 to John R. Elgar, for services as inspector on the improvement of New York avenue during month of July.

Resolved, That $18 be paid to Richard Dudgeon, for repairing two 15-ton claw jacks, &c.; $7 42 to William M. Ackerman, for tools, screws, &c., at Belleville works; $12 76 to G. De Witt, Brother & Co., for brass wire cloth and spring brass wire; $13 30 to William M. Ackerman, for feed for horse at Belleville during the month of May.

Resolved, That $7 be paid to John Anness, for one keg nails and brass oil can.

Resolved, That $5 75 be paid to John Anness, for one spool wire and keg 10-penny nails.

Resolved, That the contract for securing the front wall of School House No. 1, by and with the concurrence of the Board of Finance and Taxation, be and is hereby awarded to William Bumsted at the contract price of four hundred and fifty dollars; and,

Resolved, That on account of the urgency of the work, and the necessarily short time for the completion of said contract, the Board of Finance and Taxation are requested to act on the above resolution at their earliest convenience; be and the same are hereby concurred in by the Board of Finance and Taxation.

On motion, the reports were received and the recommendations adopted unanimously, the President calling for the ayes and nays on each resolution.

AUDITING OF CLAIMS.

The Committee on Taxes and Assessments reported correct the claim of John Ullmer, and recommended the adoption of the following resolution:

Resolved, That the sum of $120 be paid to John Ullmer for services rendered Commissioners to Adjust Unpaid Assessments.

The Committee on Salaries and Claims reported correct the claims of the estate of Jonathan Camp, Jr., deceased, and Peter Dalton, and recommended the adoption of the following resolutions:

Resolved, That the sum of $345 be paid to the estate of Jonathan Camp, Jr., deceased, for services rendered Commissioners to Adjust Unpaid Assessments.

Resolved, That the sum of $2 40 be paid to Peter Dalton, Jr., for keys for City Hall.

Resolved, That the sum of $417 50 be paid to the estate of Jonathan Camp, Jr., deceased, for services rendered Board of Commissioners to Adjust Unpaid Assessments.

On motion, the reports were received and the resolutions adopted unanimously, the President calling for the ayes and nays on each resolution.

MISCELLANEOUS BUSINESS.

By Mr. Brown:

Resolved, That a bond for the sum of $85,000 be drawn in favor of the Sinking Fund Commissioners, dated August 6, 1874, payable on demand, said amount to be deposited to the General Account.

The President calling for the yeas and nays, the resolution was adopted unanimously.

By Mr. Van Keipen, and adopted:

Moved, That the Corporation Counsel be requested to give to this Board his opinion as to what is necessary to be done in regard to collecting the assessment for the opening of Randolph avenue, from Myrtle avenue to Grand street.

By Mr. Brown:

Resolved, That a warrant be drawn in favor of C. Zabriskie for eleven dollars and twenty-three cents, being amount due him in exchange of warrants for bonds.

The President calling for the ayes and nays, the resolution was adopted unanimously.

By Mr. Brown, and adopted:

Moved, That the Corporation Attorney be and is hereby requested to lay before this Board, at its next meeting all papers referred to him, and in his possession, respecting the negotiation to purchase and purchase of four certain school lots in Jersey City, recently by the Board of Works, together with the abstract of title by him made, and a statement of encumbrances affecting said lots, or either of them, and what title can be given by the grantors, together with such other action as has been taken respecting said purchase, so far as the same appears before him.

By Mr. Bacot, and adopted:

Moved, That the Corporation Counsel be requested to give his opinion as to whether Arthur Spielman was the proper surveyor to certify as to the work and materials for the improvement of Hoboken avenue, between Bergenwood avenue and the easterly boundary of the city.

On motion of Mr. Brown, the Board adjourned.

CORNELIUS S. SEE, Clerk.

Regular meeting of the Board of Finance and Taxation, held Thursday, August 13, 1874, at 3 o'clock p. m.

Absent—All the members.

A quorum not being present, the Clerk adjourned the Board,

CORNELIUS S. SEE, Clerk.

Special meeting of the Board of Finance and Taxation, held in the City Hall, Saturday, August 15, 1874, at 8 o'clock p. m.

Present—President Van Der Beek, Messrs. Bacot and Brown

Absent—Messrs. Ogden and Van Reipen.

By Mr. Bacot, and adopted :

Moved, That the Board take a recess of fifteen minutes.

Upon the reassembling of the Board, the following motion was offered by Mr. Bacot, and adopted :

Moved, That the Board adjourn.

CORNELIUS S. SEE, Clerk.

Regular meeting of the Board of Finance and Taxation, in the City Hall, Thursday, August 20, 1874, at 3 o'clock p. m.

Present—President Van Der Beek, Messrs. Bacot, Brown and Ogden.

Absent—Mr. Van Reipen.

On motion, the reading of the minutes of the regular meeting of August 6, 1874, was dispensed with and they were approved as printed in manual form.

The minutes of the regular meeting of August 13, 1874, and of the special meeting of August 15, 1874, were read and approved.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of J. M. Pringle to have assessment canceled. Referred to the Committee on Taxes and Assessments.

PRESENTATION OF CLAIMS.

Claims were received and referred as follows:

Charles Scott, $189 08 and $6, for carpenter's work; estate of J. Camp, Jr., deceased, for services rendered Commissioners to Adjust Unpaid Assessments, $35, to the Committee on Salaries and Claims.

Jersey City Herald, for printing minutes for June, 1874, $250, to the Committee on Printing and Stationery.

George K. Brown, for improvement certificate of Greenville, No. 33, $15, to the Committee on Finance.

OFFICIAL COMMUNICATIONS.

Official communications were received and disposed of, as follows:

From his Honor the Mayor, concerning several suits pending against the city.

From the Comptroller, showing receipts of the City Treasury.

From the City Treasurer, showing balances to the credit of the city in Hudson County National Banks. Ordered filed.

From the Corporation Attorney, in reference to purchase of four lots of land for Public School No. 8. Referred to the Committee on Finance.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported the following sales of bonds to 19th inst.: 7 per cent 20 year improvement bonds, $31,000. Received and ordered filed.

The Committee on Printing and Stationery returned the communication of Job H. Lippincott, attorney of Hugh McDermott, in relation to printing official minutes, and recommended that it be referred to the Corporation Counsel. On motion, the recommendation was adopted.

The Committee on Concurrent Resolutions reported on concurrent resolutions from the Board of Public Works, recommending the adoption of the following resolutions:

Resolved, That the following resolutions adopted by the Board of Public Works, to wit.:

Resolved, That $246 50 be paid to Merchants Insurance Company, for premiums of insurance on Water Works at Belleville.

Resolved, That $76 21 be paid to Thos. J. Armstrong, for setting water meter at West End brewery.

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the Committee on Pumping and Reservoirs be and are hereby authorized to purchase 145 feet of 3 in. wrought iron feed pipe, 8 flanges, 4 bends, 4 4-in. globe valves at an expense not to exceed two hundred and seventy-five dollars.

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the Committee on Pumping and Reservoirs be and are hereby authorized to purchase 150 feet 4 in. feed pipe cast iron, 196 feet 3-in. feed pipe cast iron, at an expense not to exceed three hundred and twenty-five dollars.

Resolved, That $323 74 be paid to O'Neill & McLaughlin for final estimate for the improvement of Hoboken avenue, from Bergenwood avenue to the easterly boundary of the city—contract No. 119; $177 50 to Adolph Luck for removing sewer refuse and garbage during the month of June; $78 to John Hamilton for services as inspector on improvement of Hoboken avenue during month of June; $80 to Jasper Wandle for services as Commissioner of Assessments; $80 to Charles O. Potter, for services as Commissioner of Assessments; $80 to Garret Vreeland, Jr., for services as Commissioner of Assessments.

Resolved, That $166 66 be paid to William W. Brownlee for services as Assistant Clerk for month of May, 1874; $40 to J. P. Wanser, for services as clerk in Registrar's office to July 15, 1874.

Resolved, That $40 10 be paid to Jersey City Gas Light Company, for gas consumed at office of Board of Public Works from April 1, 1874, to July 1, 1874.

Resolved, That $75 be paid to Brunson Van Keuren, for services for Collector of Wharfage at Public Dock for month of April, 30 days, at $2 50 per day.

Resolved, That with the concurrence of the Board of Finance and Taxation, the Board of Public Works be and are hereby authorized to advertise for proposals to take down and rebuild Truck House No. 1, corner of Grand and Van Vorst streets, be and are hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the Committee on Streets and Sewers be and are hereby authorized to advertise for proposals for top dressing of all the wooden pavements now laid in this city, be and is hereby concurred in by the Board of Finance and Taxation, excepting in cases of wooden pavements required to be kept in repair by the contractors therefor.

Resolved, That the following resolution adopted by the Board of Public Work, to wit:

Whereas, The Board of Finance and Taxation have by resolution requested the Water Registrar to send by mail to parties in arrears for water rents to May 1, 1874, bills showing the amount of said arrearages; and

Whereas, The Water Registrar has informed this Board that in order to carry out the wishes of the Board of Finance and Taxation it will be necessary to employ additional help to assist in making and sending said bills and also to purchase such postage stamps, bill heads and envelopes as may be required therefore

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the Committee on Water Rates and Assessments of this Board be and are hereby authorized to employ such help as may by them be deemed necessary, and to purchase such postage stamps, envelopes and bill heads as may be required, in order to carry out the wishes of the Board of Finance and Taxation, as expressed in the above preamble and the resolution of said Board, cost not to exceed six hundred dollar; be and is hereby concurred in by the Board of Finance and Taxation as to the purchase of the necessary postage stamps, envelopes and bill heads, but not as to the employment of extra clerks in the Registrar's Department.

Resolved, That the following resolution adopted by the Board of Public Works, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the salary of the clerk of this Board be fixed at the rate of $3,000 per annum, and he to furnish and pay his own assistants.

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the salary of the Clerk to committees be fixed at the rate of $1,800 per annum.

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the salary of the Permit Clerk be fixed at the rate of $1,500 per annum.

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the salary of the Janitor be fixed at the rate of $750 per annum, and he to furnish and pay his own help, be and are hereby not concurred in by the Board of Finance and Taxation.

On motion, the reports were received and the resolutions adopted unanimously, the President calling for the ayes and nays on each resolution:

MISCELLANEOUS BUSINESS.

By Mr. Brown:

Resolved, That a warrant be ordered drawn in favor of William Brinkerhoff, attorney of James Howell, for $105 93, costs in suit James Howell vs. The Mayor and Aldermen of Jersey City.

Resolved, That a warrant be drawn on the City Treasurer, in favor of E. F. C. Young, Cashier, for $16 07, amount due him in exchange of warrants for bonds

The President calling for the ayes and nays on each of the above resolutions, they were adopted unanimously.

By Mr. Brown:

Resolved, That a warrant be drawn on the City Treasurer, in favor of said officer, for $40.000, to transfer said sum from Water Account to General Account, as a loan.

The President calling for the ayes and nays, the resolution was adopted by the following vote:

Ayes—President Van Der Beek, Messrs. Bacot and Brown.

Nays—Mr. Ogden.

The official bond of Daniel A. Beatty, as constable, in the sum of $1.000, with Patrick H. Tealing and John H. Sanders, as sureties, was received and referred to the Committee on Finance.

On motion of Mr. Brown, the Board adjourned. CORNELIUS S. SEE, Clerk.

Regular meeting of the Board of Finance and Taxation in the City Hall, Thursday, August 27, 1874, at 3 o'clock p. m.

Present—President Van Der Beek and Mr. Brown.

Absent—Messrs. Bacot, Ogden and Van Ripen.

A quorum not being present, the Board adjourned.

CORNELIUS S. SEE, Clerk.

Special meeting of the Board of Finance and Taxation, held in the City Hall, Monday, August 31, 1874, at 2 o'clock p. m.

Present—President Van Der Beek, Messrs. Bacot and Brown

Absent—Messrs. Ogden and Van Reipen.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of Evan Jones, to have refunded amount twice paid through error for taxes. Referred to the Committee on Taxes and Assessments.

OFFICIAL COMMUNICATIONS.

From the City Treasurer, showing the balances in the Hudson County National Bank.

From the Comptroller, showing receipts of City Treasury, received and ordered filed.

Ten concurrent resolutions from the Board of Public Works, were received and referred to the Committee on Concurrent Resolutions.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported the following sales of bonds: 7 per cent. 20-year improvement bonds, $2,000. The report was received and ordered filed.

AUDITING OF CLAIMS.

The Committee on Printing and Stationery reported correct two claims of the Hudson County German Publishing Association, and recommended the adoption of the following resolutions:

Resolved, That the sum of $59.40 be paid to Hudson County German Publishing Association for advertising for the Commissioners to adjust unpaid assessments.

Resolved, That the sum of $59.40 be paid to the Hudson County German Publishing Association for advertising for Commissioners to Adjust Unpaid Assessments.

On motion, the reports were received and the resolutions adopted unanimously, the President calling for the ayes and nays on each resolution.

MISCELLANEOUS BUSINESS.

By Mr. Brown:

Resolved, That warrants be drawn for payment of salaries for month of August, 1874, when due, viz:

Henry Traphagen, Mayor	166 66
James H. Love, City Collector	250 00
E. A. Carman, Comptroller	250 00
Thomas Earle, City Treasurer	250 00
Wm. A. Lewis, Corporation Counsel	416 66
Wm. P. Douglass, Corporation Attorney	291 66
Cornelius S. See, Clerk Board F and T	75 00
William Stevens, Clerk to Comptroller	150 00
Isaac Morrow, Jr., Clerk to Treasurer	100 00
Justus Slater, Clerk to Collector	125 00
A. D. White, Assessment Clerk	100 00
James T. Grady, Clerk in Collector's office	80 00
S. D. Dickinson, Clerk in Collector's office	66 63
John Creech, Clerk in Collector's office	66 66
James Browning, Messenger, Collector's office	50 00
Jacob Emory, distributor of tax bills, 26 days at $3	78 00
Edw. S. Pigott, Clerk in Collector's office	100 00
Thomas K. Halstead, Clerk in City Clerk's office	100 00
N. E. Feury, Clerk in City Clerk's office	83 33
A. L. Sears, Clerk in City Clerk's office	66 66
Wm. B. Shafer, Assessor First District	125 00
P. H. Laverty, Assessor Second District	125 00
H. T. Lee, Assessor Third District	125 00
J. M. Van Tassel, Assessor Fourth District	125 00
Jacob Perrine, Assessor Fifth District	125 00
A. A. Woodward, Assessor Sixth District	125 00
American Standard, printing minutes	250 00
Evening Journal, printing minutes	250 00
Ann Norton, cleaning rooms in City Hall	36 00
Bridget Parker, cleaning rooms in City Hall	36 00

By Mr. Brown:

Resolved, That a warrant be drawn on the City Treasurer in favor of said officer for fifteen thousand dollars, to transfer said sum from assessment to water account, as part payment of loan of July 3, 1874.

Resolved, That warrants be drawn on the City Treasurer in favor of said officer for the following amounts, to be deposited to the credit of September interest account: On general account, $354 24; on water account, $17,500.

Resolved, That in pursuance of resolutions heretofore passed by the Board of Public Works of Jersey City, and approved by the Mayor, in accordance with the provisions of the Jersey City Charter of 1871, directing and requiring the issue of bonds in the amounts and for the purposes following, to wit:

Mountain road widening	Amount,	$1,395 25
Hudson avenue widening	"	5,715 79
Newark avenue widening	"	13,634 02
Cottage street sewer	"	2,294 22
Chestnut avenue sewer	"	865 12
Prospect reserve sewer	"	460 50
Pacific avenue improvement	"	37,078 79
Monticello avenue improvement	"	1,904 40
Grand street sewer	"	40,885 01
Abutments to bridge over Morris Canal on Johnson avenue	Amount,	6,082 58
Reconstruction of sewers in Franklin street, Railroad avenue, and Erie street	Amount,	15,000 00
Lots on Hancock avenue for Public School	Amount,	6,300 00
House for Truck No. 6	"	5,736 74
House for Truck No. 7	"	4,588 24
House for Hook and Ladder No. 5	"	971 13
School House No. 6	"	56,228 44
Wayne street stable	"	34,031 16
School House No. 5, in Bay street	"	12,047 09
Filling caused by change of grade at Johnson avenue bridge	Amount,	1,435 14
Bridge abutments over Morris Canal at Avenue D	Amount,	1,560 50
Ravine Road Bridge abutments	"	18,086 60
Newark avenue widening	"	2,640 00
Total		$269,540 72
Less following deductions to wit—Bonds sold for Newark avenue widening. Amount, $10,000		
Less bonds sold on account of Public Buildings. Amount, 100,000		110,000 00
Leaving balance		$159,540 72

the above being for public improvements ordered to be borne by the city at large.

Now, therefore, the Board of Finance and Taxation, in conformity with the resolutions aforesaid and requisitions from the Board of Public Works, and pursuant to section 71 of the City Charter, and in accordance with the authority and provisions contained in section 130 of said charter hereby authorizes and orders the issue and sale of bonds of Jersey City to the amount of one hundred and sixty thousand dollars ($160,000) in sums of one thousand dollars each, for the purposes aforesaid, to wit., to provide for the cost of improvements directed to be borne by the city at large, and embraced in the foregoing requisitions from the Board of Public Works; and that the Committee on Finance be and is hereby authorized to prepare bonds corresponding in form to Jersey City improvement bonds, to be signed and sealed as required by the city charter, to bear date Sept. 1, 1874, and payable in twenty years from date, at a rate of interest not exceeding seven per cent per annum, and said Committee is hereby authorized and instructed to negotiate the sale of and sell said bonds for the best prices that can be obtained within the charter limits, for the purposes aforesaid.

By Mr. Brown:

Resolved, That in pursance of resolutions heretofore passed by the Board of Public Works of Jersey City and approved by the Mayor, directing and requiring, in accordance with the provisions of the Jersey City charter of 1871, the issue of bonds in the amounts and for the purposes following, to wit:

Jewett avenue extension	Amount $11,584 73
Barrow and Zabriskie streets extension	

.....Amount 8,004 82
Washburn street extension...Amount, 14,500 00
Wayne street extension.. ....Amount, 11 128 80

Total.....$45,218 35

Now, therefore, in conformity with the requirements aforesaid from the Board of Public Works, and in accordance with section 130, of the city charter, and under the provisions of section of 156 of said charter, and section 13 of the supplement thereto, passed in 1874, the Board of Finance and Taxation hereby authorizes the issue and sale of bonds of Jersey City to the amount of forty-six thousand dollars in sums of one thousand dollars each, for the purposes aforesaid, to wit: to provide funds for the payment of the street improvements embraced in the said resolutions of the Board of Public Works affecting the particular streets aforesaid; and that the Committee on Finance be and is hereby authorized to prepare bonds, corresponding in form to Jersey City improvement bonds, to be signed and sealed, as required by the city charter, to bear date September 1, 1874, and payable in twenty years from date, at a rate of interest not exceeding seven per cent per annum, and that said Committee negotiate the sale of and sell said bonds for the best price that can be obtained within the charter limits, for the purposes aforesaid.

The President calling for the ayes and nays, on each resolution, they were adopted unanimously.

On motion of Mr. Brown, the Board adjourned. CORNELIUS S. SEE, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, September 3, 1874.

Present—Messrs. Bacot and Van Reipen.

Absent—President Van Der Beek, Messrs. Brown and Ogden.

A quorum not being present, the Board adjourned.

CORNELIUS S. SEE, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, September 10, 1874, at 3 o'clock p. m.

Present—President Van Der Beek, Messrs. Bacot and Van Reipen.

Absent—Messrs. Brown and Ogden.

On motion of Mr. VanReipen, the reading of the minutes of the regular meetings of August 20 and 27 and August 31, and of the special meeting of September 3 was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petitions were received and disposed of as follows:

John Kerr, for remission of fine for peddling kindling wood without a license. Referred to the Committee on Salaries and Claims.

St. Luke's P. E. Church, to be relieved from payment of taxes; M. Whalen, to have refunded amount overpaid on assessment; John Reilly, to have returned to him amount paid on wrong property; J. B. Culver, for correction of error in tax bill. Referred to the Committee on Taxes and Assessments.

Communication from Hugh McDermott, in relation to claim for printing official minutes. Ordered filed.

Communication from Garwood Ferris, Secretary of American Water and Gas Pipe Company, in relation to interest claimed by them. Referred to the Committee on Finance.

PRESENTATION OF CLAIMS.

Claims were received and referred as follows:

James B. Vredenburgh, taxed bills of costs in certiorari suits, $235 69 and $19; P. H Laverty, making out notices to tax payers, $100 36; to the Committee on Taxes and Assessments.

Frederick Boyes, for services as accountant for the Board of Finance, $125. Hiram Rowland, Jr., for coach hire, $15; to the Committee on Claims.

Hugh F. McDermott, printing minutes for July, 1874, $250, and for August, 1874, $250; Evening Journal, for advertising for Commissioners to Adjust Unpaid Assessments, $25 60 and $5 40; A. S. Barnes, stationery, &c., $8 66; to the Committee on Printing and Stationery.

OFFICIAL COMMUNICATIONS.

Official communications were received and disposed of, as follows:

From the Corporation Attorney, in relation to claim of James Howell. Ordered filed.

From the Corporation Attorney, recommending that the claim of Richard F. Downing be returned to him, and that he be requested to send an itemized bill.

On motion, the recommendation was adopted.

Two communications from the City Clerk, submitting copies of reports of Commissioners to Adjust Unpaid Assessments. Ordered filed.

Board of Police Commissioners, enclosing communication from Thomas T. Wilson, U. S. Consul at Matamoras, in relation to compensation of detectives for services rendered in pursuit of A. D. Hamilton. Referred to the Committee on Finance.

Report from the City Treasurer, showing balance in the City Treasury. Ordered filed.

Report from the Comptroller, showing receipts of the City Treasury. Ordered filed.

Six concurrent resolutions from the Board of Public Works were received and referred to the Committee on Concurrent Resolutions.

REPORTS OF STANDING COMMITTEES.

The Committee on Concurrent Resolutions reported, recommending the adoption of the following resolution:

Resolved, That the followings resolutions adopted by the Board of Public Works to-wit:

Resolved, That $77 50 be paid to Brunson Van Keuren, for services as collector of wharfage at Public Dock from May 1st to June 1, 1874, 31 days at $2 50 per day.

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the Committee on Streets and Sewers be and are hereby authorized to advertise for proposals for reconstruction 258 feet of the sewer in Sussex street, between — —— and Van Vorst streets.

Resolved, That with the concurrence of the Board of Finance and Taxation, the Committee on Pumping and Reservoirs be and are hereby authorized to purchase for use of the Jersey City Water Works, one barrel lard oil, 20 gallons kerosene oil, 1 lamp, 1 broom, 1 small shovel, soapstone packing, hemp packing, 20 pounds waste, ¾ globe valves, at an expense not to exceed $115.

Resolved, That with the concurrence of the Board of Finance and Taxation, the Committee on Pumping and Reservoirs be and are hereby authorized to purchase for use of the Jersey City Water Works, 30 steel springs, 6 yards of rubber gum, 1 bale waste, at an expense not to exceed $100.

Resolved, That with the concurrence of the Board of Finance and Taxation, the Committee on Printing and Stationery be and are hereby authorized to purchase, from time to time, as necessity may require, postage stamps to an amount not to exceed $20 at any one time.

Resolved, That with the concurrence of the Board of Finance and Taxation, the Committee on Pumping and Reservoirs be and are hereby authorized to purchase, from time to time, as necessity may require, oil, waste, and other supplies for the Water Works, at an expense not to exceed $300 at any one time.

Whereas, John H. Peloubet has vacated the position lately held by him as clerk in Water Registrar's office; therefore,

Resolved, That by and with the concurrence of the Board of Finance and Taxation, B. Stoneham be and is hereby appointed to said position at a salary of eighty dollars per month.

Resolved, That with the concurrence of the Board of Finance and Taxation, the Committee on Water Rates and Assessments be and are hereby authorized to purchase one 3-inch water metre at an expense not to exceed one hundred and fifty dollars.

Resolved, That forty-one improvement certificates for one thousand dollars each be drawn in favor of O'Neill & McLaughlin for work done and materials furnished on the improvement of Hoboken avenue, from Bergenwood avenue to the easterly boundary of the city, contract No. 119.

Resolved, That with the concurrence of the Board of Finance and Taxation, the Committee on Streets and Sewers be and are hereby authorized to continue to employ the six additional men for the purpose of cleaning sewers at salaries not to exceed one thousand dollars per annum in any one case, be and are hereby concurred in by the Board of Finance and Taxation.

On motion, the report was received and the resolution adopted unanimously, the President calling for the ayes and nays.

The Committee on Finance reported the following sale of bonds from Sept. 3 to 10, 1874: Seven per cent improvement bonds, $13,000. Report received and filed.

The Committee on Printing and Stationery reported adverse to paying the claims of the Jersey City Herald for printing the official minutes. On motion, the report was received and adopted.

AUDITING OF CLAIMS.

The Committee on Salaries and Claims reported correct the claim of Chas. W. Laws, and recommended the adoption of the following resolution:

Resolved, That the sum of $50 be paid to Chas. W. Laws, for delivering notices of valuation of property.

On motion, the report was received and the resolution adopted unanimously, the President calling for the ayes and nays.

The same committee recommended that the claim of Samuel McBurney be referred to the Corporation Attorney.

On motion, the recommendation was adopted.

MISCELLANEOUS BUSINESS,

By Mr. Van Reipen :

Resolved, That a warrant be drawn on the City Treasurer in favor of said officer for fifteen thousand dollars, to transfer said sum from assessment account to general account, as a loan.

Resolved, That the Assessors of the several districts of Jersey City are hereby required to file with the City Clerk a transcript or duplicate of the assessment of taxes levied during the present fiscal year at the earliest practicable moment, and deliver another such transcript or duplicate to the Clerk of this Board, as provided in the city charter.

By Mr. Bacot :

Resolved, That the sum of $7 43, with interest thereon at the rate of seven per cent. per annum from September 7, 1869, be paid to John B. Ginocchio to refund purchase money paid by him for lot 24 Carlton avenue, block 53, B, assessed to R. B. Ormsby, and sold September 7, 1869, for taxes of 1868, said taxes having been paid to J. J. Gaffney, Collector of Hudson City, February 16, 1869, as appears by reference to the cash book of said official.

The President calling for the ayes and nays on each of the above resolutions, they were adopted unanimously.

On motion of Mr. Bacot, the Board adjourned. CORNELIUS S. SEE, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, September 17, 1874, at 3 o'clock p. m.

Present—President Van Der Beek, Messrs. Bacot, Ogden, and Van Reipen.

Absent—Mr. Brown.

On motion of Mr. Bacot, the reading of the minutes of the last regular meeting was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

A notice was received from John Hughes and James Matthews forbidding the payment of any money on account of the contract for regulating and grading Ravine road, from Ferry street to the easterly boundary of the City of Hudson. Ordered filed.

PRESENTATION OF CLAIMS.

James Moylan $248, for services as accountant for Commissioners to adjust unpaid assessments.

A. Walter $2 50, for cleaning and repairing clock in Mayor's office

W. T. Lee $42, for making out notices to taxpayers.

Received and referred to the Committee on Salaries and Claims.

OFFICIAL COMMUNICATIONS.

Official communications were received and disposed of, as follows:

From the Comptroller, showing receipts of the City Treasury; from the Treasurer, showing balances in the Hudson County National Bank; from the City Collector, giving notice of the receipt of the following assessment maps:

Improvement of Boyd avenue, $4,282 35; improvement of Montgomery street, from Bergen avenue to Summit avenue, $6,650 97; sewer in Cambridge avenue, formerly Franklin avenue, from North street to South street, $16,075 86. Ordered filed.

Four concurrent resolutions from the Board of Public Works. Referred to the Committee on Concurrent Resolutions.

REPORTS OF STANDING COMMITTEES.

The Committee on Taxes and Assessments and Concurrent Resolutions reported as follows:

On resolutions from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following resolutions adopted by the Board of Public Works September 8, 1874, to-wit:

Resolved, That $16 60 be paid to O'Neill & McLaughlin for carting at Belleville.

Resolved, That $152 50 be paid to Brunson Van Keuren for services as collector of wharfage at public dock, foot of Morgan street, for the months of June and July, 1874.

Whereas, This Board has met and heard all parties that have appeared relative to the preliminary sketch, showing what property will probably be assessed and the probable assessment per foot of frontage for the grading, paving, flagging and curbing of Franklin street, from Sherman to Central avenue; and,

Whereas, No sufficient objections have been presented, alleged or known against the same; therefore,

Resolved, That by and with the concurrence of the Board of Finance and Taxation, said improvement be proceeded with, that the contract for doing said work be and is hereby awarded to Denis Byrnes, he being the lowest bidder, and the Corporation Attorney directed to prepare the proper contracts for said improvement in accordance with the proposal of said Denis Byrnes, and the specifications on file in the Chief Engineer's office.

Whereas, This Board has met and heard all parties that have appeared relative to the preliminary sketch showing what property will probably be assessed and the probable assessment per foot of frontage for the grading, paving, flagging and curbing of Summit avenue, from the Five Corners to the iron bridge; and

Whereas, No sufficient objections have been presented, alleged or known against the same, therefore

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the said improvement be proceeded with, that the contract for doing said work be and is hereby awarded to Denis Byrnes, he being the lowest bidder, and the Corporation Attorney directed to prepare the proper contracts for said improvement in accordance with the proposal of said Denis Byrnes, and specifications on file in the Chief Engineer's office.

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the contract for rebuilding Truck House No. 1, be and the same is hereby awarded to John M. Hughes, at the price named in his proposal for doing said work, viz., seven thousand five hundred and fifty dollars, and the Corporation Attorney be and is hereby directed to prepare the proper contracts for said work, in accordance with the above mentioned proposal, and the plans and specifications on file in the office of the Chief Engineer, be and the same is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, to wit.

Resolved, That with the concurrence of the Board of Finance and Taxation, the sums hereinafter mentioned be paid to the persons named, for services rendered as Permit Clerk, &c, for month of August, 1874.

B. Stoneham, clerk to Registrar	$80
A. A. Coykendall, Permit Clerk	125
	$205

Be and the same is hereby not concurred in by the Board of Finance and Taxation, except as to the payment of $80 to B. Stoneham, clerk to Registrar.

Resolved, That the following resolution adopted by the Board of Public Works, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the sums hereinafter mentioned be paid to the persons named respectively for services rendered as clerks and janitor for the month of August, 1874:

Henry H. Newkirk, clerk	$250 00
James Reid, clerk to committee	150 00
Francis Bastine	62 50
	$462 50

Be and is hereby not concurred in by the Board of Finance and Taxation.

On motion, the report was received and the resolutions adopted unanimously, the President calling for the ayes and nays.

On petition of Herman Fox, J. Pringle and Mr. Whalen, adverse to granting the same.

On petition of St. Francis Hospital, recommending that the same be referred to the Corporation Counsel.

On motion, the reports were received and adopted.

The Committee on Salaries and Claims reported adverse on the petitions of John Carr, Richard Cummings, John Sanders, August Harman and Peter H. Beekman.

On motion, the reports were received and adopted.

The Committee on Finance reported the following sales of bonds:

Seven per cent 20-year improvement bonds, $28,000.

Received and ordered filed.

AUDITING OF CLAIMS.

The Committee on Printing and Stationery reported correct the claims of Pangborn, Dunning & Dear and Wm. L. Downs, and recommended the adoption of the following resolutions:

Resolved, That the sum of $72 75 be paid to Pangborn, Dunning & Dear for advertising for Commissioners to adjust unpaid assessments.

Resolved, That the sum of $25 60 be paid to Pangborn, Dunning & Dear for advertising for Commissioners to adjust unpaid assessments.

Resolved, That the sum of $18 be paid to Wm. L. Downs for printing for Commissioners to adjust unpaid assessments.

On motion the reports were received and the resolutions adopted unanimously, the President calling for the ayes and nays on each resolution.

The same Committee reported adverse on the claims of Hugh F. McDermott for publishing official minutes On motion the report was received and adopted.

The Committee on Salaries and Claims reported correct the claim of Frederick Boyes, and recommended the adoption of the following resolution:

Resolved, That the sum of $125 be paid to Frederick Boyes for services as accountant for the Board of Finance and Taxation.

On motion, the report was received and the resolution adopted unanimously, the President calling for the ayes and nays.

The same Committee recommend that the claim of Hiram Rowland Jr., for coach hire, be referred to the Corporation Attorney.

On motion, the recommendation was adopted.

The Committee on Taxes and Assessments reported correct the claim of James B. Vredenburgh, and recommended the adoption of the following resolution:

Resolved, That the sum of $19 be paid to James B. Vredenburgh for taxed costs in certiorari suit.

On motion, the report was received and the resolution adopted unanimously, the President calling for the ayes and nays.

On the recommendation of the same Committee the claims of James B. Vredenburgh for $235 69, for taxed costs in certiorari suit, and P. H. Laverty $150 36, for making out notice to taxpayers, were referred to the Corporation Counsel.

MISCELLANEOUS BUSINESS.

By Mr. Van Reipen:

Resolved, That a warrant be ordered drawn in favor of Frederick B. Ogden for $163 92, amount of costs in suit Hazen Kimball vs. the Mayor and Aldermen of Jersey City.

Resolved, That the City Clerk be directed to cancel the warrants ordered drawn April 9, 1874, the one in favor of Hazen Kimball for $10,055 55, the other in favor of James Howell for $8,569 08.

The President calling for the ayes and nays on each of the above resolutions, they were adopted unanimously.

On motion of Mr. Van Reipen, the Board adjourned. CORNELIUS S. SEE, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, September 24, 1874, at 3 o'clock p. m.

Present—President Van Der Beek, Messrs. Bacot, Ogden, and Brown.

Absent—Mr. Van Reipen.

On motion of Mr. Bacot, the reading of the minutes of the last regular meeting was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of John Garling, to have cancelled sale of land for taxes, and John Carr, to be relieved from payment of fine. Referred to Committee on Taxes and Assessments.

PRESENTATION OF CLAIMS.

Claim of Jersey City Herald for advertising, $13 20 and $55 40, were referred to the Committee on Printing and Stationery.

OFFICIAL COMMUNICATIONS.

The following communications were received and ordered filed:

From the City Treasurer, showing the balances in Hudson County National Bank.

From the City Clerk, submitting copies of nine reports of the committee to adjust unpaid assessments. An opinion from the Corporation Counsel as follows:

CORPORATION COUNSEL'S OFFICE.
JERSEY CITY, N. J., Sept. 22 1874.

To the Honorable the Board of Finance and Taxation:

Gentlemen—The petition from members of the medical staff of St. Francis Hospital, in Jersey City, for the remission of an interest penalty on an assessment against the hospital property, for a sewer improvement, referred by the Board for opinion, I have considered along with the reason assigned in the petition, and submit opinion thereon as follows:

The Board is asked to remit a penalty for the non-payment of an assessment.

First—Because the property assessed is exclusively a charitable institution, a hospital and asylum for the sick and suffering poor, sustained by voluntary contribution.

Second—Because the majority of patients admitted for treatment are of the class known as "city poor," for whose care the public authorities are responsible, and to whose support money is annually appropriated by the city, while the city contributes nothing toward defraying the expenses of St. Francis Hospital.

Third—Because, although the institution is under the care of one denomination, patients, without respect to creed, are admitted on equal terms, and a free toleration of religious belief is accorded to each one.

Fourth—Because of the difficulty of raising sufficient money to pay the assessment without the penalty, and that if such penalty is exacted, it would be at the expense of charity.

The assessment, it appears, was confirmed December 19, 1870

The amount of the assessment is $141 48, the penalty for non-payment is computed to amount to $60 70. Viewed from a Christian standpoint there are doubtless no better, more humane or urgent reasons that could be assigned for the remission of this penalty. The reasons are all sufficient provided it is competent for the Board of Finance to dispense charity. And if the penalty may be remitted for these reasons, the assessment itself could likewise be remitted, and thereby greater would be the act of charity. But while these reasons are admirable, meritorious and praiseworthy, they are wholly inapplicable to the case in point, and if acted on by giving the relief sought, the action of the Board would be illegal, besides furnishing an embarrassing precedent. It must be admitted that this institution is a noble charity, and that it provides for many sick and suffering who would otherwise be a burden upon the municipal authorities. But, in presenting this petition, the petitioners have quite misapprehended the powers and duties of the Finance Board, To this Board are committed the "management and care of the finances of the city," and it is not within the authority of the Board to appropriate any money for charitable purposes, nor would the Board be justified by the Court in remitting because of charity any claim or money lawfully due the city. As a Board of Finance and Taxation it is not clothed with extraordinary powers of relief or gratuity on grounds of charity, but is held to a strict account and liability in the management of the city's finances, and its duties do not embrace charities, but are strictly legal. The law provides the method of relief to be furnished by the city to these "poor" and "unfortunates," and that is through the "Overseer of the Poor," and when the city gives relief through this source, it is by way of the Board of Aldermen, which latter Board, annually, as it lawfully may, appropriates certain sums of money to the support of the poor. And for the poor sick, the City Hospital is provided at the expense of the city, under the auspices of the Board of Police Commissioners. These latter modes of disbursing the public money for these purposes are authorized by legislative authority, and to disburse money or give relief in these matters in any other way by either of the Boards of the City Government, out of the public money or dues, would be outside of authority and clearly illegal. But while there is no power or discretion lodged in the Board to relieve from such penalty on the reasons assigned, this penalty having attached as early as the year 1870, the St. Francis Hospital is nevertheless relieved from part, if not all of this penalty, by virtue of inadvertant legislation in the passage of the charter of 1871. Whether any part of that penalty, or accrued interest can be legally exacted depends upon the construction the Supreme Court of this State puts upon a supplement to the City Charter, passed in 1872, respecting penalties and interest, which question having been argued heretofore is now before the court, on which a judicial decision is expected at the November Term of Court next. In the meantime there is no occasion for any action on the part of the Board. Respectfully submitted,

W. A. LEWIS, Corporation Counsel.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported adverse to the claim of J. J. Smith and J. F. Erskine, and recommended that it be returned to the Board of Police Commissioners. The report was received and adopted.

The Committee on Taxes and Assessments offered the following reports on the petition of Evan Jones, recommending the adoption of the following resolution:

Resolved, That the sum of $53 be paid to Evan Jones, to refund amount paid twice on lots 15 and 16, in block 150, for water rents due May 1, 1874, as per certificate of Water Registrar.

On concurrent resolution from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following resolutions adopted by the Board of Public Works September 15, 1874, to wit.:

Resolved, That $150 be paid to Adolph Luck, for removing sewer refuse during month of July; $100 to Charles O. Potter, for services as Commissioner of Assessments; $11 20 to Farrier & Garretson, for plumbing repairs at stable in Wayne street; $200 to Joseph W. Gilmore, for one horse for Street Department carts; $207 70 to Jasper C. Westervelt, for repairs to Street Department carts and wagons during the month of July, 1874.

Resolved, That $52 45 be paid to N. O. Parks & Bro., for one barrel of lard oil; $53 69 to N. O. Parks & Co., for one barrel of machinery oil; $87 75 to Robert Campbell, for 13 tons of coal for engine at Reservoir No. 3, be and are hereby concurred in by the Board of Finance and Taxation.

On motion, the reports were received and the resolutions adopted unanimously, the President calling for the ayes and nays.

MISCELLANEOUS BUSINESS.

By Mr. Brown:

Resolved, That warrants be drawn on the City Treasurer in favor of said officer for the following amounts, to be deposited to October interest account: On General Account, $19,496 25; on Assessment Account, $18,585.

Resolved, That a bond for the sum of twenty-five thousand dollars be drawn in favor of the Sinking Fund Commissioners, dated September 24, 1874, and payable on demand with interest, said amount to be deposited to the credit of General Account.

The President calling for the ayes and nays, the resolutions were adopted unanimously.

On motion of Mr. Ogden, the Board adjourned.

CORNELIUS S. SEE, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, October 1, 1874, at 3 o'clock p. m.

Present—All the members.

On motion of Mr. Van Reipen, the reading of the minutes of the last regular meeting was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of Josephine Payne for adjustment of taxes. Referred to the Committee on Taxes and Assessments.

Petition of Edward Moran, to be relieved from the bond of Patrick Anderson, constable. Referred to the Corporation Counsel.

PRESENTATION OF CLAIMS.

R. F. Downing, for services negotiating bonds for the Township of Greenville $250. Referred to the Committee on Salaries and Claims.

Lieut. H. C. Corbin, for expenses incurred in pursuit of A. D. Hamilton $93. Referred to the Committee on Finance.

OFFICIAL COMMUNICATIONS.

Official communications were received and disposed of, as follows:

From the Comptroller, showing receipts of the City Treasury.

From the City Treasurer, showing balance to the credit of the city in the Hudson County National Bank.

From the Corporation Attorney, giving an opinion adverse to paying the claim of Samuel McBurney, and one in favor of paying the claim of Hiram Rowland, Jr.

From the Corporation Counsel, giving an opinion adverse to the claim of Jas. B. Vredenburg, for taxed costs in certiorari suit. Ordered filed.

From the Water Registrar, acknowledging the receipts of water rents placed in his hands for collection. Referred to the Committee on Finance.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported adverse on the claim of Garwood Ferris, Secretary of American Water and Gas Pipe Co., in relation to interest claimed by them. The report was received and adopted.

The Committee on Taxes and Assessments and Concurrent Resolutions reported as follows:

On the petition of John Carr, to have returned to him amount of fine imposed for peddling without a license—adverse to granting the same. Report received and adopted.

On concurrent resolution paying to Arthur Spielman $250 for services as surveyor, recommending that the same be referred to the Corporation Counsel. Report received and recommendation adopted.

On concurrent resolution from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following resolution, adopted by the Board of Public Works, September 17 1874, to wit:

Resolved, That $15 80 be paid to Edwin Moore for labor and materials setting meter at Erie Railway shop; $7 30 to Edwin Moore for labor and material setting meter on the hill; $8 38 to John Pelloth for repairs to tapper's wagon; $22 90 to Farrier & Garretson for lead pipe, stop-cock, rod, etc.; $33 25 to Farrier & Garretson for setting horse trough, corner Henderson and Bay streets, and furnishing material; $33 to Mathew Erwin for services as inspector on the repairing of wooden pavement on Grand street, from July 20 to 31, 1874; $63 to Mathew Erwin for services as inspector on the repairs to wooden pavement on Grand street, during month of August, 1874, be and are hereby concurred in by the Board of Finance and Taxation.

On motion, the report was received and the resolution adopted unanimously, the President calling for the ayes and nays.

AUDITING OF CLAIMS.

The Committee on Printing and Stationery reported correct the claim of the Jersey City City Herald, and recommended the adoption of the following resolution:

Resolved, That the sum of $13 20 be paid to the Jersey City Herald for advertising for Commissioners to adjust unpaid assessments.

The report was received and the resolution adopted unanimously, the President calling for the ayes and nays.

The Committee on Salaries and Claims reported correct the claims of James Moylan, Charles Scott, A. Walter and estate of J. Camp, Jr., deceased, and Hiram Rowland, Jr., and recommended the adoption of the following resolution:

Resolved, That the sum of $248 be paid to James Moylan, for services as accountant to Commissioners of Assessments.

Resolved, That the sum of $189 08 be paid to Charles Scott, for repairs, supplies, &c., at Treasurer's and other offices.

Resolved, That the sum of $2 50 be paid to A. Walter, for cleaning and repairing clock in Mayor's office.

Resolved, That the sum of $35 be paid to the estate of J. Camp, Jr., deceased, for services rendered Commissioners to adjust unpaid assessments.

Resolved, That the sum of $15 be paid to Hiram Rowland, Jr., for coach hire.

The reports were received and the resolutions adopted unanimously, the President calling for the ayes and nays.

MISCELLANEOUS BUSINESS.

By Mr. Van Reipen:

Resolved, That warrants be drawn for payment of salaries for month of September, 1874, when due, viz.:

Henry Traphagen, Mayor	166 66
James H. Love, City Collector	2 0 00
E. A. Carman, Comptroller	250 00
Thomas Earle, City Treasurer	250 00
Wm. A. Lewis, Corporation Counsel	416 66
Wm. P. Douglass, Corporation Attorney	291 66
Cornelius S. See, Clerk Board F and T	75 00
William Stevens, Clerk to Comptroller	150 00
Isaac Morrow, Jr., Clerk to Treasurer	100 00
Justus Slater, Clerk to Collector	125 00
A. D. White, Assessment Clerk	100 00
James T. Grady, Clerk in Collector's office	80 00
S. D. Dickinson, Clerk in Collector's office	66 63
John Creech, Clerk in Collector's office	66 66
James Browning, Messenger, Collector's office	50 00
Jacob Emory, distributor of tax bills, 26 days at $3	78 00
Edw. S. Pigott, Clerk in Collector's office	100 00
Thomas K. Halstead, Clerk in City Clerk's office	100 00
N. E. Feury, Clerk in City Clerk's office	83 33
A. L. Sears, Clerk in City Clerk's office	66 66
Wm. B. Shafer, Assessor First District	125 00
P. H. Laverty, Assessor Second District	125 00
H. T. Lee, Assessor Third District	125 00
J. M. Van Tassel, Assessor Fourth District	125 00
Jacob Perrine, Assessor Fifth District	125 00
A. A. Woodward, Assessor Sixth District	125 00
American Standard, printing minutes	250 00
Evenning Journal, printing minutes	220 00
Ann Norton, cleaning rooms in City Hall	36 00
Bridget Parker, cleaning rooms in City Hall	36 00

The President calling for the ayes and nays, the resolution was adopted unanimously.

By Mr. Brown:

Resolved, That warrants be drawn on the City Treasurer in favor of the following named persons, being amount due them in exchange for warrants for bonds:

Jersey City Gas Light Company, $8 46; Fayette Vapor Light Company, $683 75; Pangborn, Dunning & Dear, $154 81; John H. Lyon, $285 31; Hugh F. McDermott,

$154 81: Peoples Gas Light Co., $24 82; Warner & Carscallen, $15 16; D. Appleton & Co., $19 59.

The President calling for the ayes and nays, the resolutions were adopted unanimously.

By Mr. Brown:

Resolved, That a warrant be drawn on the City Treasurer in favor of said officer, for ten thousand dollars, to transfer said sum from General Account to Water Account, to repay loan of June 27, 1874.

The President calling for the ayes and nays, the resolution was adopted by the following vote:

Ayes—President Van Der Beek, Messrs. Bacot, Brown and Van Reipen.

Nay—Mr. Ogden.

By Mr. Brown:

Resolved, That a warrant be drawn on the City Treasurer in favor of said officer, for twenty-eight thousand one hundred and seventy-five dollars, to be transferred from Water Account to October Interest Account.

The President calling for the ayes and nays, the resolution was adopted by the following vote:

Ayes—President Van Der Beek, Messrs. Bacot, Brown and Van Reipen.

Nay—Mr. Ogden.

By Mr. Brown:

Whereas, It has come to the knowledge of this Board that certain so-called bonds, purporting to be bonds of the Township of Greenville, now a part of Jersey City, amounting in the whole to $8,500 or thereabouts, are illegal and fraudulent; and

Whereas, There is reason to believe that one of the signatures to said bonds is a forgery, and that suspicion attaches to the guilty party; therefore,

Resolved, That the Committee on Finance of this Board, in connection with the law officers of the city, be instructed to lay the matter before the Grand Jury of this County and prefer such charges within the knowledge or information of the Committee as will tend to the apprehension and due punishment of the guilty party.

The President calling for the ayes and nays, the resolution was adopted unanimously.

By Mr. Van Reipen, and adopted:

Moved, That the Clerk of the Committee on Supplies be authorized to advertise for proposals for furnishing a safe for the Treasurer's office.

By Mr. Brown, and adopted:

Resolved, That the City Comptroller be instructed and authorized to give public notice to parties holding bonds issued by the authorities of the late Township of Greenville (now being a part of Jersey City) to present them at the Comptroller's office that they may be examined and registered, both for the protection of bondholders and Jersey City.

The President calling for the ayes and nays, the resolution was adopted unanimously.

On motion of Mr. Ogden, the Board adjourned. CORNELIUS S. SEE, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, October 8, 1874, at 3 o'clock p. m.

Present—President Van Der Beek, Messrs. Brown and Ogden.

Absent—Messrs Bacot and Van Reipen.

On motion of Mr. Brown, the reading of the minutes of the last meeting was dispensed with and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of N. G. Vreeland to have refunded money paid in error for assessments, and of N. Hicks for correction of error in water bill, were received and referred to the Committee on Taxes and Assessments.

PRESENTATION OF CLAIMS.

Frank H. Earle for services rendered the Commissioners to Adjust Unpaid Assessments $898, and Frederick Boyes for services as accountant to the Board of Finance and Taxation $62 50, received and referred to the Committee on Salaries and Claims.

OFFICIAL COMMUNICATIONS.

Official communications were received and disposed of, as follows:

Four concurrent resolutions from the Board of Public Works, referred to the Committee on Concurrent Resolutions.

From the Treasurer, giving balances to the credit of the city in the Hudson Co. National Bank.

From the Comptroller, giving receipts of the City Treasury to date.

From the City Collector, certifying to the receipt of the following final assessment maps.

Widening Hoboken avenue from Palisade avenue to Hoboken city line..	$16,153 18
Improvement Newark avenue, Five Corners to the Hackensack River....	71,634 62
Improvement Congress street, Paterson plankroad to Central avenue.....	25,382 48
Grading, flagging., etc. Webster avenue south to North street,...	9,397 98
Grading Monticello avenue, Newark plankroad to Fairmount avenue.....	8,577 80
Improvement Sixth street, Stuyvesant avenue to U. S. Watch Co. line. ...	4,842 36
Improvement Grand street, Jersey avenue to westerly line of Jersey City.....	12,595 19
Improvement Randolph avenue, Bramhall avenue to Communipaw avenue	3,404 88
Lateral sewer in Belmont avenue, Monticello to Bergen avenue.....	5,791 21

Ordered filed.

REPORTS OF STANDING COMMITTEES

The Committee on Finance reported the sale of $3,000 seven per cent. twenty year Improvement Bonds. Received and order filed.

The same committee offered the following reports:

On petition of James H Love, City Collector, recommending the adoption of the following resolution:

Resolved, That the sum of $233 48 be paid to James H. Love, to refund expenses and costs incurred by him in the suit of Kahl vs Love.

On motion the report was received, and the resolution adopted unanimously, the President calling for the ayes and nays.

On communication from the Water Registrar, referred to them at the last meeting, recommending that the same be filed. Report received and adopted.

Same committee reported approved the official bond of Daniel A. Beatty, Constable Sixth Aldermanic District, Jersey City, with Patrick H. Tealing and John H. Sanders as sureties in the sum of $1,000 each. On motion the report was received, and the bond accepted and ordered filed.

AUDITING OF CLAIMS.

The Committee on Finance reported correct the claims of H. C. Corbin and George R. Brown, and recommended the adoption of the following resolutions:

Resolved, That the sum of $93 be paid to H. C. Corbin, for expenses incurred in pursuit of A. D. Hamilton.

Resolved, That the sum of $15 be paid to George R. Brown, for certificate of indebtedness No. 33, of the late township of Greenville.

The reports were received the resolutions adopted unanimously, the President calling for the ayes and nays on each resolution.

The Committee on Printing and Stationery reported correct the claim of Hugh F. McDermott, and recommended the adoption of the following resolution:

Resolved, That the sum of $5 40 be paid to Hugh F. McDermott, for advertising,

The report was received and the resolution adopted unanimously, the President calling for the ayes and nays.

MISCELLANEOUS BUSINESS.

Moved and adopted, That the Clerk notify the Assessors to file immediately with the City Clerk a transcript or duplicate of the assessment of taxes levied during the present fiscal year, and to deliver another such transcript or duplicate to the Clerk of this Board.

On motion of Mr. Brown, the Board adjourned. CORNELIUS S. SEE, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, October 15, 1874, at 3 o'clock P. M.

Present—President Van Der Beek, Messrs. Bacot and Brown.

Absent—Messrs Ogden and Van Reipen.

The minutes of the last regular meeting were read and approved.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of John Whitmore for reduction of water rent. Referred to the Committee on Taxes and Assessments.

An invitation from the Board of Fire Commissioners to attend the annual inspection of their department, was received and the invitation accepted.

PRESENTATION OF CLAIMS.

John H. Lyon $10 40 for advertising; Hugh F. McDermott for printing minutes for September $250. Referred to the Committee on Printing and Stationery.

Philip Becker $26 for table for City Hall. Referred to the Committee on Salaries and Claims.

OFFICIAL COMMUNICATIONS.

Official communications were received and disposed of, as follows:

From the City Treasurer showing balance in City Treasury.

From the Comptroller showing receipts of the City Treasury Ordered filed.

Statement of the probable gross amount of money which will be required by the Board of Public Works during the three months next ensuing. Referred to the Committee on Finance.

Four concurrent resolutions from the Board of Public Works. Referred to the Committee on Concurrent Resolutions.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported the following sales of bonds:

Improvements bonds on assessment account	$6,000
Improvement bonds on general account	31,000
Total	$37,000

Received and ordered filed.

The Committee on Concurrent Resolutions reported, recommending the adoption of the following resolutions:

Resolved, That the following resolutions adopted by the Board of Public Works, to wit:

Resolved, That $187 50 be paid to Adolph Luck for removing sewer garbage during the month of August, 1874; $98 70 to Joseph C. Westervelt, for repairs to Street and Sewer Department carts and wagons during the month of August, 1874; $33 85 to John A. Vill, for repairing harness during the months of June, July and August, 1874; $52 70 to John Anness for nails, saw, brooms, etc.; $136 99 to John Anness for drain pipe, shovel handles, etc.; $115 65 to John Anness, for picks, shovels, files and supplies to pipe yard; $9 85 to Washburn & Campbell, for lime and cement.

Whereas, The property owners on Crescent avenue, adjoining School building No. 12, are improving said street at their own expense by grading, flagging, paving and curbing the same; and,

Whereas, It will be to the advantage and convenience of the city that such improvement be continued in front of School building No. 12; therefore,

Resolved, That by and with the concurrence of the Board of Finance and Taxation, this Board be and are hereby authorized to have one-half of the roadway of Crescent avenue, in front of School building No. 12, paved with Belgian block pavement, the sidewalks flagged, curb reset, &c., at an expense not to exceed five hundred dollars, be and the same are hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolutions, adopted by the Board of Public Works, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the contract for top-dressing all the wood pavement now laid in the city, "excepting in cases of wooden pavement required to be kept in repair by the contractor thereof," be and the same is hereby awarded to Charles Trainor, at the price named in his proposal for doing said work, viz., 9¾ cents per square yard, and that the Corporation Attorney be and is hereby directed to prepare the proper contracts for said work, in accordance with the above named proposal and the specifications on file in the office of the Chief Engineer.

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the sums hereinafter mentioned be paid to the persons named respectively, for services rendered as clerks and janitor for the month of September, 1874:

Henry H. Newkirk, clerk	$250 00
James Reed, committee clerk	150 00
A. A. Coykendall, permit clerk	125 00
Francis Bastine, janitor	62 50

be and the same are hereby not concurred in by the Board of Finance and Taxation.

On motion, the reports were received and the resolutions adopted unanimously, the President calling for the ayes and nays on each resolution.

AUDITING OF CLAIMS.

The Committee on Finance reported on the claim of S. B. Ransom, recommending the adoption of the following resolution:

Resolved, That the sum of $225 24 be paid to Stephen B. Ransom for taxed costs as adjusted by the Court in seven certiorari cases, under the provisions of the act to adjust unpaid assessments in Jersey City.

On motion, the report was received and the resolution adopted unanimously, the President calling for the ayes and nays.

MISCELLANEOUS BUSINESS.

By Mr. Brown:

Resolved, That warrants be drawn on the City Treasurer in favor of the following named persons, being amounts due them in exchange of warrants for bonds: German Publishing Association, $192 21; People's Gas Light Company, $252 45.

Resolved, That two city bonds for one thousand dollars each be issued by the Mayor and City Clerk, under the corporate seal of the city, to George K. Sistare, drawn payable June 10, 1880, with interest thereon at the rate of seven per cent. per annum, to be delivered upon the surrender and cancelment of city bonds Nos. 67 and 68, for like amount issued April 13, 1874, to Charles L. Noble.

Resolved, That the tax levy made and all taxes assessed by the Assessors of Jersey City in the year 1874, transcripts of which assessments and levy have been filed with the City Clerk, except as to the Second "Aldermanic District," respecting which said Second District no transcript has yet been filed, be and are hereby confirmed.

Resolved, That the Committee on Finance be authorized to employ such additional help as may be needed in the Collector's office to assist in making out tax-bills, and to report to this Board at its next meeting.

The President calling for the ayes and nays on each of the above resolutions, they were adopted unanimously.

On motion of Mr. Brown, the Board adjourned. CORNELIUS S. SEE, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, October 22, 1874, at 3 o'clock p. m.

Present—President Van Der Beek, Messrs. Bacot, Brown and Ogden.

Absent—Mr. Van Reipen.

On motion of Mr. Brown the reading of the minutes of last meeting was dispensed with, and they were approved as printed.

PRESENTATION OF CLAIMS.

Evening Journal for printing minutes for the month of June, A. D. 1874. $250. Referred to the Committee on Printing and Stationery.

OFFICIAL COMMUNICATIONS.

Three concurrent resolutions were received from the Board of Public Works, and referred to the Committee on Concurrent Resolutions.

The Treasurer reported the balance in the City Treasury.

The Comptroller reported the receipts of the City Treasury to date. The reports were received and ordered filed.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported the following sales of bonds:

7 per cent 20-year bonds, General Account	$23,000
7 per cent 20-year bonds, Assessment Account	3,000
Total	$26,000

On motion, the report was received and ordered filed.

The same committee reported that they had consulted with the City Collector, and had appointed the following clerks to assist in making out the tax bills: Samuel Bridgart, Frank Stephens, Wm. L. Jones, Walter Kissam, Wm. M. Spadone, Michael Shandley, Charles Freeman, Charles W. Laws, John Kennard, George F. Sherman. On motion, the report was received and adopted.

The same committee recommended that the communication from C. Van Vorst be referred to the Corporation Counsel. On motion, the recommendation was adopted.

The Committee on Concurrent Resolutions reported on concurrent resolutions from the Board of Public Works, recommending the adoption of the following resolutions:

Resolved, That the following resolutions adopted by the Board of Public Works, to-wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the Committee on Extensions and Distributions be and are hereby authorized to purchase from time to time, as necessity may require, punches, bends, plugs, and other castings, water gates and supplies for the laying and repairs to the water mains under the charge of the committee, at an expense not to exceed five hundred dollars at any one time.

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the Committee on Water Rates and Assessments be and are hereby authorized to purchase from time to time tap stop cocks, &c., of various sizes, and supplies for pipe yard at an expense not to exceed three hundred dollars at any one time.

Resolved, That $77 50 be paid to Brunson Van Keuren for services as Collector of Wharfage at Public Dock from August 1 to September 1, 1874, 31 days, at $2 50 per day, be and the same are hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution, adopted by the Board of Public Works, to wit:

Resolved, That $250 be paid to Arthur Speilman for balance due for services rendered as Surveyor in charge of Hoboken avenue improvement, from Bergen wood avenue to the easterly boundary of the city, be and the same is hereby not concurred in, by the Board of Finance and Taxation, for the reason that, under the provisions of the charter of Jersey City, passed March 31, 1871, section 29-31, establishing the Bureau of Civil Engineering and Surveying, the employment of said Speilman as Surveyor in any public improvement was illegal, and that all moneys heretofore paid him for such services has been contrary to law

Resolved, That the following resolutions, adopted by the Board of Public Works, to wit:

Whereas, In the contract for the improvement of Hoboken avenue no provision was made for placing coping stone on the retaining wall on said improvement; and

Whereas, The effect of the elements together with the action of the mischievous or malicious persons in removing stone from the top of the wall tends to weaken and damage the same, and will result in increased expense to the city; therefore,

Resolved, That by and with the concurrence of the Board of Finance and Taxation, this Board be and are hereby authorized to advertise for proposals for placing coping stone on such portions of the retaining wall on Hoboken avenue as may be necessary to keep the same in a safe and protected condition, be and the same is hereby concurred in by the Board of Finance and Taxation, provided that the expense of said work shall be assessessed upon the property to be benefited thereby, and not upon the city.

On motion, the report was received and the resolutions adopted unanimously, the President calling for the ayes and nays.

AUDITING OF CLAIMS.

The Committee on Printing and Stationery reported recommending the adoption of the following resolutions:

Resolved, That the sum of $192 34 be paid to A. S. Barnes & Co., for stationery.

Resolved, That the sum of $451 34 be paid to A. S. Barnes & Co. for stationery.

Resolved, That the sum of $250 be paid to the Evening Journal, for printing minutes for the month of June, 1874.

Resolved, that the sum of $10 40 be paid to John H. Lyon, for advertising.

Resolved, That the sum of $5 40 be paid to the Evening Journal, for printing for Board of Commissioners to adjust unpaid assessments.

On motion, the report was received and the resolution adopted unanimously, the President calling for the ayes and nays.

The same committee reported adverse on the claim of Hugh F. McDermott, for printing minutes for September, $250. On motion, the report was received and adopted.

The Committee on Salaries and Claims reported, recommended the adoption of the following resolution:

Resolved, That the sum of $898 be paid to Frank H. Earle, for services rendered the Board of Commissioners to adjust unpaid assessments.

Mr. Bacot was excused from voting. The President calling for the ayes and nays, the resolution was adopted by the following vote:

Ayes—President Van Der Beek, Messrs. Brown and Ogden.

Absent—Mr. Van Reipen.

Not voting—Mr. Bacot.

MISCELLANEOUS BUSINESS.

By Mr. Brown:

Resolved, That a warrant be drawn in favor of the City Treasurer, for the sum of eighty-three 40-100 dollars, to transfer said amount from tax account to sinking fund account, to correct error in deposit October 16, 1874.

Resolved, That warrants be drawn on the City Treasury in favor of the following named persons, being amounts due them in exchange of warrants for bonds: Hudson County Publishing Company, $5 72; T. A. Chamberlain, $48 90; Jersey City Gas Light Co., $38 96; R. A. Brick & Co., $208 43.

Resolved, That a warrant be drawn on the City Treasurer in favor of said officers for twenty thousand dollars to transfer said sum from general account to water account on account of loan of August 20, 1874.

By Mr. Ogden:

Resolved, That the action of the committee in

advertising for sale the small safe now in the Mayor's office, being personal property of the "Mayor and Aldermen of Jersey City," be and is hereby endorsed, as in the judgment of this Board the said safe is not adapted to the city's use, and is no longer needed, and therefore ordered that the same be sold pursuant to legal notice as already given by the committee, and to the highest bidder, such sale to take place on Monday, 26th instant, at twelve o'clock noon, at the Mayor's office.

Resolved, That the bid for furnishing a safe for the Treasurer's office be awarded to Mr. Ira L. Cady for $790.

The President calling for the ayes and nays, the resolutions were adopted unanimously.

On motion of Mr. Ogden, the Board adjourned. CORNELIUS S. SEE, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, October 29, 1874, at 3 o'clock P. M.

Present—President Van Der Beek, Messrs. Bacot, Brown and Ogden.

Absent—Mr. Van Reipen.

On motion of Mr. Brown the reading of the minutes of the last regular meeting was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Communication from counsel for Board of Chosen Freeholders, in relation to payment of State and County tax, received and ordered filed.

Petition of John B. Haight to have refunded money paid in error for water rent. Referred to the Committee on Taxes and Assessments.

PRESENTATION OF CLAIMS.

Claims were received and referred as follows; John W. Harrison for stationery, postage stamps, etc., $80, $451 15 and $234; John H. Lyon, printing minutes for month of June, 1874, $250, to the Committee on Printing and Stationery.

Jersey City Gas Light Company, for gas consumed in City Hall $257 08, to the Committee on Salaries and Claims.

OFFICIAL COMMUNICATIONS.

Official communications were received and referred, as follows:

Four concurrent resolutions from the Board of Public Works to the Committee on Concurrent Resolutions.

The City Treasurer reported the balance in the Hudson County National Bank to the credit of the city.

The Comptroller reported the receipts of the City Treasury to date, Ordered filed.

REPORTS OF STANDING COMMITTEES.

The Committee on Taxes and Assessments offered the following report;

On the petition of John Whitmore, recommending the adoption of the following resolution:

Resolved, That the Board of Public Works be requested to furnish information to this Board of all the facts connected with the within petition.

On the petition of D. E. Culver, recommending the adoption of the following resolution:

Resolved, That the City Collector be authorized to make parts of lots 11 and 12, on block 433, assessed to J. B. Culver for taxes of 1873, include street Nos. 86 and 90, and to cancel the assessment on street No. 90, amounting to $67 50, as the same appears to be an error.

On the petition of Garret E. Winants, recommending the adoption of the following resolutions:

Resolved, That the sale of the following lots in block (No. 14) fourteen, situate east of Hudson street and between First and Second streets, in Jersey City, to-wit; Lots from one (1) to four (4), inclusive, and lots from five (5) to thirteen (13), inclusive, all on South Eighth now First street; and also lots from eighteen 18) to twenty-one (21), inclusive, on Seventh, now Second street, in said block, assessed to G. E. Winants and sold by "the Mayor and Aldermen of Jersey City," September 26, 1873, to the City Treasurer of Jersey City for unpaid taxes, &c., of 1871, be cancelled, as the said lots when assessed for said taxes were under the tide water of the Hudson River, and therefore not liable to taxation; and this shall be a sufficient warrant to the City Clerk to cancel said particular sales of record.

Resolved, That as to the following lots in said block 14, situated east of Hudson and between First and Second streets, in Jersey City, to wit: lots from fourteen (14) to seventeen (17) inclusive on Hudson street, and lots from twenty-two (22) on Second street to twenty-six (26) on Atlantic street inclusive, assessed to G. E. Winants, and sold by Jersey City, September 26, 1873, to Conrad Spengeman for the unpaid taxes of 1871, upon the said Conrad Spengeman consenting to surrender the certificates of said sale of said lots to him receipted in full, on payment to him of the amount paid into the city treasury by him with interest thereon at seven per cent. per annum from date of payment, that then the sale of said lots for the reasons embraced in the report of Committee on Taxes and Assessments be ordered cancelled, but not otherwise.

The reports were received and the resolutions adopted unanimously, the President calling for the ayes and nays on each resolution.

The Committee on Finance reported the following sale of bonds:

Seven per cent. twenty-year improvement bonds	$4.000
Seven per cent. twenty-year assessment bonds	9.000
Total	$13.000

The report was received and ordered filed.

The Committee on Salaries and Claims reported on the claim of H. Thompson, $232 12, recommending that it be referred to the Board of Aldermen. The report was received and adopted.

The same committee reported on the claims of Philip Becker, Frederick Boyes, and Charles Scott, recommending the adoption of the following resolutions:

Resolved, That the sum of $26 be paid to Philip Becker for table for Treasurer's office.

Resolved, That the sum of $62 50 be paid to Frederick Boyes for services as accountant to the Board of Finance and Taxation.

Resolved, That the sum of $6 be paid to Chas. Scott for examining floor, capping, etc., in Truck House No. 1.

The Committee on Printing and Stationery reported on the claim of J. W. Harrison, recommending the adoption of the following resolution:

Resolved, That the sum of $234 be paid to John W. Harrison for postage-stamps for Collector's office. The reports were received and the resolution adopted unanimously, the President calling for the ayes and nays.

MISCELLANEOUS BUSINESS.

By Mr. Brown:

Resolved, That warrants be drawn for payment of salaries for month of October, 1874, when due, viz.:

Henry Traphagen, Mayor	166 66
James H. Love, City Collector	250 00
E. A. Carman, Comptroller	250 00
Thomas Earle, City Treasurer	250 00
Wm. A. Lewis, Corporation Counsel	416 66
Wm. P. Douglass, Corporation Attorney	291 66
Cornelius S. See, Clerk Board F and T	75 00
Justus Slater, Clerk to Collector	125 00
A. D. White, Assessment Clerk	100 00
Isaac Morrow, Clerk to Treasurer	100 00
Wm. Stephens, Clerk to Comptroller	150 60
James T. Grady, Clerk in Collector's office	80 00
S. D. Dickinson, Clerk in Collector's office	66 66
Edw. S. Pigott, Clerk in Collector's office	100 00
John Creech, Clerk in Collector's office	66 66
James Browning, Messenger, Collector's office	50 00
Jacob Emory, distributor of tax bills, 27 days at $3	81 00
Samuel Bridgart, Clerk in Collector's office, 13 days	34 58
Frank Stevens, Clerk in Collector office, 12 days	31 92
Charles W. Laws, Clerk in Collector's office, 12 days	31 92
Wm. L. Jones, Clerk in Collector's office, 12 days	31 92
Charles Freeman, Clerk in Collector's office, 12 days	31 92
Walter Kissam, Clerk in Collector's office, 12 days	31 92
Wm. M. Soader, Clerk in Collector's office, 12 days	31 92
John A. Kennard, Clerk in Collector's office, 6 days	15 96

George Sherman, Clerk in Collector's office, 6 days..... 15 93
Thomas K. Halstead, Clerk in City Clerk's office..... 100 00
N. E. Feury, Clerk in City Clerk's office. 83 33
A. L. Sears, Clerk in City Clerk's office... 66 66
Wm. B. Shafer, Assessor First District... 125 00
P. H. Laverty, Assessor Second District. 125 00
H. T. Lee, Assessor Third District..... 125 00
J. M. Van Tassel, Assessor Fourth District..... 125 00
Jacob Perrine, Assessor Fifth District. 125 00
A. A. Woodward, Assessor Sixth District..... 125 00
American Standard, printing minutes.. 250 00
Evening Journal, printing minutes.. ... 240 00
Ann Norton, cleaning rooms in City Hall. 36 90
Bridget Parker, cleaning rooms in City Hall.... ..... 33 00

And for the payment of the salaries of the Board of Finance and Taxation, six months, at $500 per annum, November 1, 1874.

I. I. Van Der Beek..... $250
R. C. Bacot..... 250
T. C. Brown..... 250
James L. Ogden 250
G. D. Van Reipen 250

Resolved, That the tax levy made and all taxes assessed by the Assessor of the Second Aldermanic District, of Jersey City, in the year eighteen hundred and seventy-four, transcript of which assessment and levy has been filed with the City Clerk, be and are hereby confirmed pursuant to the Jersey City charter

Resolved, That a warrant be drawn on the City Treasurer in favor of said officer for $50,000, to transfer said sum from general account to assessment account as a loan to pay interest due Nov. 1, 1874.

Resolved, That a warrant be drawn on the City Treasurer in favor of said officer for fifteen thousand dollars, to transfer said sum from general account to assessment account, to repay loan of Sept. 10, 1874,

Resolved, That a warrant be drawn on the City Treasurer in favor of said officer for ten thousand dollars, to transfer said sum from General Account to Water Account, to repay loan of August 20, 1874

Resolved, That warrants be drawn on the City Treasurer in favor of said officer for the following amounts, to be deposited in the Hudson County National Bank to the credit of November interest account: General Account, $31,500; Assessment Account, $31,445; Water Account, $29,390 50.

The President calling for the ayes and nays on each of the above resolutions, they were adopted unanimously.

On motion of Mr. Ogden, the Board adjourned. CORNELIUS S. SEE, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, November 5, 1874, at 3 o'clock p. m.

Present—President Van Der Beek, Messrs. Bacot, Brown and Ogden.

Absent—Mr Van Reipen.

On motion of Mr. Brown the reading of the minutes of the last regular meeting was dispensed with, and they were approved as printed.

PRESENTATION OF CLAIMS.

Claim of Frederick Boyes, $62 50, for services as accountant to the Board of Finance and Taxation for the month of October, 1874. Referred to the Committee on Salaries and Claims.

OFFICIAL COMMUNICATIONS.

The following communications were received and ordered filed:

From the City Collector, certifying to the receipt for collection of the following final assessment map:

For grading Oakland avenue, from Newark avenue to Hoboken avenue, $1,344 94; for grading intersections, curbing and paving Oakland avenue, from Newark avenue to Hoboken avenue, $5,453 27.

From the City Treasurer, reporting the balance to the credit of the city in the Hudson County National Bank.

From the City Comptroller, reporting receipts of the City Treasury for the week ending Nov 4.

REPORTS OF STANDING COMMITTEES.

The Committee on Taxes and Assessments and Concurrent Resolutions reported as follows:

On petition of John B. Haight recommending the adoption of the following resolution:

Resolved, That a warrant be drawn in favor of John B. Haight, Treasurer of St. Matthew's Church, Jersey City, for nineteen dollars, to refund amount paid by him in error July 1, 1873, for water rent on premises No. 90 Sussex street, block 100, the said water rent for the same year on the said premises having been paid on the same day by the Rev. R. M. Abererombie, the occupant thereof.

On concurrent resolutions from the Board of Public Works recommending the adoption of the following resolutions:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the contract for reconstructing the sewer in Sussex street, between Van Vorst and Warren streets, be and the same is hereby awarded to Patrick J. Condon, he being the lowest bidder at the price stated in his proposal viz., seven dollars and forty-seven ($7 47) per foot, and the Corporation Attorney be and he is hereby directed to prepare the proper contracts for doing said work in accordance with the plans and specification on file in the office of the Chief Engineer.

Resolved, That $5 78 be paid to Steele & Conduct for 6⅝ bolts, and time of lathe drilling.

Resolved, That $57 60 be paid to John C. Lawrence for harness repairs during the months of June, July, August and September, 1874; $32 50 to Adolph Luck for removing sewer refuse during month of September, 1874; $42 to Matthew Erwin for services as inspector on the repairs to wood pavement in Grand street during the month of September, 1874; $100 to Jasper Wandle for services as Commissioner of Assessment; $100 to Charles O. Potter for services as Commissioner of Assessment; $100 to Garret Vreeland, Jr., for services as Commissioner of Assessments; $6 10 to John Anness for signal lamp, shovel, &c.

Resolved, That $268 66 be paid to Steele & Conduct, for eight weights for use at Belleville; $87 75 to Robert Campbell, for 13 tons of coal for donkey engine at Reservoir No. 3, be and the same are hereby concurred in by the Board of Finance and Taxation.

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the sums hereinafter mentioned be paid to the persons named respectively for services rendered as clerks and janitor for the month of October, 1874.

Henry H. Newkirk, Clerk	$250 00
James Reid, Committee Clerk	150 00
Abner A. Coykendall, Permit Clerk	125 00
Francis Bastine, Janitor	62 50
Total	$587 50

be and the same is hereby not concurred in by the Board of Finance and Taxation.

On motion, the reports were received and the resolutions adopted unanimously, the President calling for the ayes and nays.

AUDITING OF CLAIMS.

The Committee on Printing and Stationery reported correct the claim of John H. Lyon and John W. Harrison, and recommended the adoption of the following resolutions:

Resolved, That the sum of $2 50 be paid to John H. Lyon, for printing minutes for month of June, 1874.

Resolved, That the sum of $80 be paid to J. W. Harrison, for stationery for Collector's office.

Resolved, That the sum of $451 15 be paid to J. W. Harrison, for stationery for different offices.

On motion, the reports were received and the resolutions adopted unanimously, the President calling for the ayes and nays.

MISCELLANEOUS BUSINESS.

By Mr. Brown:

Resolved, That warrants be drawn on the City Treasurer in favor of the following named persons, being amounts due them in exchange of warrants for bonds:

O'Neill & McLaughlin	$210 18
J. Startup	446 63
D. Appleton & Co	18 09

Resolved, That warrants be drawn on the City Treasurer in favor of said officer for ten thousand dollars to transfer said sum from general account to water account, to repay loan of August 20, 1874.

The President calling for the ayes and nays on each of the above resolutions, they were unanimously.

On motion of Mr. Ogden, the Board adjourned.

CORNELIUS S. SEE, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, November 12, 1874, at 3 o'clock p. m.

Present—President Van Der Beek, Messrs. Bacot, Brown and Ogden.

Absent—Mr. Van Reipen.

On motion of Mr. Brown, the reading of the minutes of the last regular meeting was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of James E. Martin, to have refunded the sum of $36 72, paid in error for taxes, and of N. G. Vreeland to have assessment cancelled, were referred to the Committee on Taxes and Assessments.

PRESENTATION OF CLAIMS.

Claims were received and referred as follows:

John Anness, for supplies to City Hall, $68; Peter Dalton, Jr., for keys for City Hall, $2 50; John A. Nugent for Stenographer's copy of case Patch and Wild vs. the Mayor and Aldermen of Jersey City, $36, to the Committee on Salaries and Claims. Kennard & Hay for stationery, $107 50 and $372 25, to the Committee on Printing and Stationery. The claim of Hugh F. McDermott for printing minutes for month of October, 1874, $250, was received and laid on the table.

OFFICIAL COMMUNICATIONS.

Official communications were received and disposed of as follows:

Nine concurrent resolutions from the Board of Public Works, referred to the Committee on Concurrent Resolutions.

From the City Collector, giving notice of the receipt for collection of tax books of 1874, amounting to one million, eight hundred and sixty-five thousand, four hundred and five dollars and fifteen cents.

From the City Treasurer, showing balance in the Hudson County National Bank to the credit of the city.

From the City Comptroller, showing receipts of the City Treasurer, for the week ending November 11, 1874. Ordered filed.

AUDITING OF CLAIMS.

The Committee on Printing and Stationery reported correct the claims of Kennard & Hay, and recommended the adoption of the following resolutions:

Resolved, That the sum of $372 25 be paid to Kennard & Hay for stationery.

Resolved, That the sum of $107 50 be paid to Kennard & Hay, for printing, binding and covering thirty copies case Mayor and Aldermen of Jersey City vs. I. D. Patch and H. Wild.

The Committee on Salaries and Claims reported correct the claim of John A. Nugent, and recommended the adoption of the following resolution:

Resolved, That the sum of $36 be paid to John A. Nugent, for stenographer's copy of the case Wild and Patch vs. the Mayor and Aldermen of Jersey City.

On motion, the reports were received and the resolutions adopted unanimously, the President calling for the ayes and nays on each resolution.

MISCELLANEOUS BUSINESS.

By Mr. Brown:

Resolved, That a warrant be drawn on the City Treasurer, in favor of said officer, for ten thousand dollars, to transfer said sum from Assessment Account to Water Account, on account of loan of June 30, 1874.

Resolved, That a warrant be drawn on the City Treasurer, in favor of said officer, for five thousand seventeen dollars and fifty cents, to transfer said sum from Water Account to General Account, being the proportion of expense of printing notice of redemption of lands sold for taxes, sewerage tax and water rents for 1866, 1867 and 1868.

Resolved, That a warrant be drawn on the City Treasurer in favor of said officer for seven dollars, to be deposited to credit of August interest account.

Resolved, That a warrant be drawn on the City Treasurer in favor of E. W. Kingsland, County Collector, for fifty-six thousand and fourteen dollars and seventy-one cents ($56,014 71), balance due on State and County Tax for 1873.

Resolved, That a warrant be drawn on the City Treasurer in favor of Jas. H. Startup for one hundred and twenty-two dollars and twenty cents, amount due him in exchange of warrants for bonds.

The President calling for the ayes and nays on each of the above resolutions, they were adopted unanimously.

Mr. Bacot

Moved and adopted, that the Corporation Attorney report to this Board at its next meeting concerning the claim of N. Rowe, for services rendered the late township of Greenville.

On motion of Mr. Ogden, the Board adjourned,

CORNELIUS S. SEE, Clerk.

Special meeting of the Board of Finance and Taxation, in the City Hall, Jersey City, Wednesday, November 18, 1874, at 9 a. m.

Present—President Van Der Beek, Messrs. Brown and Ogden.

Absent—Messrs Bacot and Van Reipen.

By Mr. Brown:

Resolved, That the resolution of the Board of Finance and Taxation, passed Nov. 12, 1874, ordering the payment to E. W. Kingsland, County Collector, of fifty-six thousand and fourteen dollars and seventy-one cents, balance due on State and County tax for 1873, be and is hereby rescinded.

Resolved, That a warrant be drawn on the City Treasurer in favor of E. W. Kingsland, County Collector, for the sum of forty-nine thousand and fifty-four dollars and seventy-one cents, on State and County tax for the year 1873.

Resolved, That a warrant be drawn on the City Treasurer in favor of said officer, for ten thousand dollars, to transfer said sum from General Account to Water Account as a loan.

The President calling for the ayes and nays on each of the above resolutions, they were adopted unanimously.

On motion of Mr. Brown, the Board adjourned. CORNELIUS S. SEE, Clerk.

Regular meeting of the Board of Finance and Taxation held in the City Hall, Jersey City, Thursday, Nov. 19, 1874, at 3 p. m.

Present—President Van Der Beek, Messrs. Brown, Ogden and Van Reipen.

Absent—Mr. Bacot.

On motion of Mr. Brown, the reading of the minutes of the last meeting were dispensed with and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

The petitions of Mr. Schillenschlager, H. F. Clark and John C. Robbins to have refunded amounts paid through error for taxes, and of J. C. Robbins for adjustment of assessment, were received and referred to the Committee on Taxes and Assessments.

Communication from the Accountant of the Board enclosing his report of the examination of the books and accounts of the Registrar of the Water Works. Received and ordered filed.

PRESENTATION OF CLAIMS.

Claims of James R. Whyte $16 50, firewood for City Hall, and M. D. M. Vreeland for certificate of indebtedness of the late township of Greenville for $41 67, were referred to the Committee on Salaries and Claims.

OFFICIAL COMMUNICATIONS.

The following official communications were received and ordered filed:

From the City Treasurer, giving balances to the credit of the city in the Hudson County National Bank.

From the Comptroller, giving receipts of the City Treasury for the week ending November 18, 1874.

From the City Collector, certifying to the receipts of the following final assessment map:

Grading Franklin street from Ogden avenue to Sherman avenue, $689.63. Flagging, curbing and paving Franklin street from Ogden avenue to Sherman avenue, $8,476 84.

From the Corporation Attorney, in relation to the claim of Norman Rowe and the petitions of I. B. Culver and John Reilly.

REPORTS OF STANDING COMMITTEES.

The Committee on Concurrent Resolutions reported recommending the adoption of the following resolutions:

Resolved, That the following resolution adopted by the Board of Public Works, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the Committee on Public Buildings, Grounds and Parks of this Board be and are hereby authorized to advertise for proposals for completing the repairs to the Accident building on Washington street.

Resolved, That $7 10 be paid to Jersey City Gas Light Company for gas consumed at Street Department stable during quarter ending October 1, 1874,

Resolved, That $3 95 be paid to Edwin Moore for setting meter at slaughter-house in Henderson street; $3 95 to Edwin Moore for setting meter in Brunswick street, corner of Railroad avenue; $5 10 to Edwin Moore for raising metre in Henderson street

Resolved, That $75 be paid to Brunson Van Keuren for services as collector of wharfage at public dock for the month of September, 1874, 20 days, at $2 50 per day.

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the Committee on Public Buildings, Grounds and Parks be and are hereby authorized to have the necessary work done and purchase the materials necessary to properly protect the foundations of School House No. 9.

Be and the same are hereby concurred in by the Board of Finance and Taxation.

On motion, the report was received and the resolution adopted unanimously, the President calling for the ayes and nays.

AUDITING OF CLAIMS.

The Committee on Salaries and Claims reported correct the claims of Frederick Boyes and Peter Dalton, Jr., and recommended the adoption of the following resolutions:

Resolved, That the sum of $62 50 be paid to Frederick Boyes for services as accountant for the Board of Finance and Taxation for the month of October, A. D. 1874.

Resolved, That the sum of $2 50 be paid to Peter Dalton, Jr., for keys for City Hall.

On motion, the reports were received and the resolutions adopted unanimously, the President calling for the ayes and nays on each resolution.

MISCELLANEOUS BUSINESS.

On motion, the petition of N. G. Vreeland, asking to have refunded monies paid in error on the assessment for the improvement of Randolph avenue, was referred to the Corporation Counsel, and the claim of R. F. Downing, for services rendered negotiating bonds for the township of Greenville, $250, to the Corporation Attorney.

By Mr. Brown:

Resolved, That a warrant be ordered drawn in favor of H. L. R. Van Dycke, attorney of Norman Rowe, for the sum of $895 35, in settlement in full of his claim against the Mayor and Aldermen of Jersey City, it being an unpaid claim against the former Township of Greenville, the said warrant to be delivered only upon the execution of a satisfaction piece, to be approved by the Corporation Attorney.

The President calling for the ayes and nays, the resolution was adopted unanimously.

On motion of Mr. Brown, the Board adjourned. CORNELIUS S. SEE, Clerk.

Special meeting of the Board of Finance and Taxation held in the City Hall, Friday, November 8, 1878, at 2 p. m.

Present—Aldermen Brown, Ogden and Van Reipen.

Absent—President Van Der Beek and Mr. Bacot.

In the absence of the President, the Clerk called the Board to order.

Mr. Ogden was elected President pro tem.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of Joseph D. Bedle, to have refunded money paid in error for taxes, was received and referred to the Committee on Taxes and Assessments.

PRESENTATION OF CLAIMS.

Charles Scott, for repairs, &c., at City Hall, $26 64; referred to the Committee on Salaries and Claims.

Hudson County German Publishing Association, for advertising, $64 20; referred to the Committee on Printing and Stationery.

OFFICIAL COMMUNICATIONS.

From the Comptroller, reporting receipts of the City Treasury to date.

From the City Treasurer, reporting balances in the Hudson County National Bank to the credit of the city, were received and ordered filed.

MISCELLANEOUS BUSINESS.

By Mr. Brown:

Resolved, That warrants be drawn on the City Treasurer in favor of said officer, for the following amounts, to be deposited in Hudson County Bank, to credit of December Interest Account: On General Account, $22,736 50; on Water Account, $8,680.

Resolved, That a warrant be drawn on the City Treasurer in favor of said officer, for sixty dollars, to transfer said sum from July Interest to September Interest Account.

Resolved, That a warrant be drawn on the City Treasurer in favor of said officer for eleven 44-100 dollars, to be deposited in the Hudson County Bank to credit of September interest account.

By Mr. Van Reipen:

Resolved, That warrants be drawn for payment of salaries for month of November, 1878, when due, viz.:

Henry Traphagen, Mayor	166 66
James H. Love, City Collector	250 00
E. A. Carman, Comptroller	250 00
Thomas Earle, City Treasurer	250 00
Wm. A. Lewis, Corporation Counsel	416 66
Wm. P. Douglass, Corporation Attorney	291 66
Cornelius S. See, Clerk B and F and T	75 00
Justus Slater, Clerk to Collector	125 00
A. D. White, Assessment Clerk	100 00
Isaac Morrow, Clerk to Treasurer	100 00
Wm. Stephens, Clerk to Comptroller	150 00
James T. Grady, Clerk in Collectors, office	80 00
S. D. Dickinson, Clerk in Collector's office	66 66
Edw. S. Pigott, Clerk in Collector's office	100 00
John Creech, Clerk in Collector's office	66 66
James Browning, Messenger Collector's office	50 00
Jacob Emory, distributor of tax bills, 25 days at $3	75 00
Samuel Bridgart, Clerk in Collector's office	80 00
Frank Stevens, Clerk in Collector's office	80 00
Charles Freeman, Clerk in Collector's office	80 00
Walter Kissam, Clerk in Collector's office,	80 00
Wm. M. Spader, Clerk in Collector's office	80 00
John A. Kennard, Clerk in Collector's office	80 00
George E. Sherman, Clerk in Collector's office	80 00
Charles W. Laws, Clerk in Collector's office	80 00
Michael Shandley, Clerk in Collector's office, 5 days in October	13 30
Wm. L. Jones, Clerk in Collector's office, 6 days in November	15 96
Thomas K. Halstead, Clerk in City Clerk's office	100 00
N. E. Feury, Clerk in City Clerk's office	83 33
A. L. Sears, Clerk in City Clerk's office	66 66
Wm. B. Shafer, Assessor First District	125 00
P. H. Laverty, Assessor Second District	125 00
H. T. Lee, Assessor Third District	125 00
J. M. Van Fassel, Assessor Fourth District	125 00
Jacob Perrine, Assessor Fifth District	125 00
A. A. Woodward, Assessor Sixth District	125 00
American Standard, printing minutes	250 00
Evening Journal, printing minutes	250 00
Ann Norton, cleaning rooms in City Hall	36 00
Bridget Parker, cleaning rooms in City Hall	36 00

The President calling for the ayes and nays the resolutions were adopted unanimously.

On motion of Mr. Van Reipen, the Board adjourned. CORNELIUS S. SEE, Clerk.

Regular meeting of the Board of Finance and Taxation held in the City Hall, Thursday, December 3, 1874, at 3 p. m.

Present—President Van Der Beek, Messrs. Bacot, Brown, Ogden and Van Reipen.

On motion of Mr. Brown, the reading of the minutes of the last regular meeting and of the special meeting of November 27, 1874, was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of Henry M. Riker to have refunded $129 67, being the difference between the assessment paid by him for improvement of West Newark avenue, and the assessment made by the Board of Commissioners to adjust unpaid assessments. Received and laid on the table.

Communication from C. Spengeman, refusing to surrender certificates of tax sales held by him. Referred to the Committee on Taxes and Assessments.

PRESENTATION OF CLAIMS.

Frederick Boyes, $62 50, for services as accountant for the Board of Finance and taxation for the month of November, A. D. 1874. Referred to the Committee on Salaries and Claims.

Hugh F. McDermott, $250, for printing minutes for the month of November, 1874. Received and laid on the table.

OFFICIAL COMMUNICATIONS.

Official communications were received and disposed of as follows:

Eight concurrent resolutions from the Board of Public Works. Referred to the Committee on Concurrent Resolutions.

From the Board of Directors of Education, requesting an adjustment of the appropriations made to the said Board. Referred to the Committee on Finance.

Reports from the City Treasurer, showing balances in the Hudson County National Bank to the credit of the city, and from the City Comptroller, showing receipts of the City Treasurer for the week ending December 2, 1874. Ordered filed.

From the Board of Public Works, giving facts relative to the amount assessed for water rates on certain property belonging to John Whitmore. Referred to the Committee on Taxes and Assessments.

From the Corporation Counsel:

To the Honorable the Board of Finance and Taxation:

Gentlemen—In the several matters of application for certiorari at the November term of the Supreme Court, made in behalf of parties dissatisfied with certain assessments as adjusted and confirmed by the Board to adjust unpaid assessments in Jersey City, I have the pleasure to announce to this Board, and through this Board to the taxpayers, that in each and every instance the Supreme Court has denied the allowance of the writ of certiorari respecting assessments adjusted by said Board. Such determination of the Supreme Court gives effect to assessments made by said Board appointed by the Supreme Court, and in a measure becomes a declaration in favor of the constitutionality of the act which some of the parties who applied for certioraris have assailed. As soon as received, I will communicate to the Board the determination of the Supreme Court as to the effect to be given to the law of last winter respecting the interest to be charged upon these adjusted assessments, which question was argued and submitted to the court at the June term of Court last,

Respectfully, &c.,

WM. A. LEWIS, Corporation Counsel.

The communication was received and ordered entered at length upon the minutes.

From the Corporation Counsel:

To the Honorable the Board of Finance and Taxation:

Gentlemen—The petition of N. G. Vreeland, to have refunded money paid in error on the assessment for improvement of Randolph avenue, referred for opinion November 19th last, has been duly considered by me. The facts, material to the question involved in the application, I find, on examination, to be as follows:

The assessment as originally confirmed December 5, 1872, for Randolph avenue improvement, assessed the sum of $442 13 against the plot No. 11, of Mr. Vreeland. Previous to July, 1874, the whole assessment for Randolph avenue was complained of, and went before the "Board to adjust unpaid assessments," for consideration and adjustment.

July 1st, 1874. Mr. Vreeland paid on account of assessment for said improvement, $150. July 9, 1874, paid also on account, $150, making total then paid, $300.

Sept 17, 1874. the Board to adjust unpaid assessments having considered the Randolph avenue improvement made a new assessment for such improvement, and in the adjustment, assessed against Mr. Vreeland's plot the sum of $306 27.

At this time there was due from Mr. Vreeland, to satisfy the balance unpaid on the assessment as adjusted, the sum of $6 27, and giving effect to the law of last winter respecting interest on such assessments—the interest on the adjusted amount of $306 29 from Dec. 5, 1872, at 7 per cent $39 66, making due from Mr. Vreeland, to fully satisfy the assessment, $45 93, or thereabouts.

By the petition it further appears that eleven days thereafter, on Sept. 28, 1874, acting under the impressions received from a statement in the newspapers, that the assessment had been reconfirmed as originally assessed, Mr. Vreeland, misled by an error of fact, simply, and not of law, paid over to the City Collector $150 more. Having learned of the error, he now asks to have refunded to him the amount paid in excess since the assessment, through error of fact. In my opinion, the petitioner is clearly entitled to the relief asked in his petition, and that the case stands on a parallel with the cases where taxes are twice paid, or rather paid a second time in error, and that the matter does not come within the class of cases where parties have paid their assessments which have thereafter been reduced, as afterwards adjusted and newly assessed. Had the city attempted to collect the assessment as made September 17, 1874, all that could have been demanded would have been the balance unpaid. This balance has since been paid and more, through error of the amount actually due. I advise the petition be granted.

Respectfully, WILLIAM A. LEWIS,
Corporation Counsel.

Referred to the Committee on Taxes and Assessments.

REPORTS OF STANDING COMMITTEES.

The Committee on Taxes and Assessments reported as follows:

On the petition of H. F. Clark, recommending the adoption of the following resolutions:

Resolved, That a warrant be drawn in favor of H. F. Clark for the sum of $16 25, to refund amount paid by him in error for water taxes due May 1, 1874, on lot 43, block 236, the same having been previously paid by W. E. Flemming.

Resolved, That a warrant be drawn in favor of H. F. Clark for the sum of $6, being overcharge for water taxes due May 1, 1874, on lot 24, block 474, as per certificate of the Water Registrar.

On motion, the report was received and the resolutions adopted unanimously, the President calling for the ayes and nays.

On the petition of Joseph D. Bedle, recommending the adoption of the following resolution:

Resolved, That a warrant be ordered drawn in favor of Joseph D. Bedle, for $59 35, to refund to him the said amount, twice paid by him, through error, for taxes on personal property for the year 1874.

The report was received and the resolution adopted unanimously, the President calling for the ayes and nays.

On the petition of N. G. Vreeland, recom-

mending the adoption of the following resolution:

Resolved, That a warrant be ordered drawn in favor of N. G. Vreeland, for the sum of $104 07, to refund him amount paid in error on plot No. 11, block 510, for the assessment for the improvement of Randolph avenue.

The report was received and the resolution adopted unanimously, the President calling for the ayes and nays.

On the petition of J. C. Robbins, for adjustment of assessment; William Schillenschlager and John Reilly, to have refunded amount paid in error for taxes: St. Luke's Presbyterian Church to have cancelled assessment for taxes recommending that they be referred to the Corporation Counsel. Report received and recommendation adopted.

The Committee on Salaries and Claims reported on the claim of Mr. D. M. Vreeland $41 67 for certificate of indebtedness of the late Township of Greenville, recommending that it be referred to the Corporation Attorney. Report received and the recommendation adopted.

AUDITING OF CLAIMS.

The Committee on Salaries and Claims reported correct the claims of John Anness, Charles Scott and James R. Whyte, and recommended the adoption of the following resolutions:

Resolved, That the sum of $63 be paid to John Anness for supplies for City Hall.

Resolved, That the sum of $25 64 be paid to Charles Scott for repairs at City Hall.

Resolved, That the sum of $16 50 be paid to James R. Whyte for wood for City Hall.

The reports were received and the resolutions adopted unanimously, the President calling for the ayes and nays on each resolution

MISCELLANEOUS BUSINESS.

By Mr. Brown:

Resolved, That a warrant be drawn on the City Treasurer in favor of O'Mara Bros., for $27 64, amount due them in exchange of warrants for bonds.

Resolved, That a warrant be drawn on the City Treasurer in favor of E. W. Kingsland, County Collector, for $10, balance due on State and County tax for 1873.

Resolved, That a warrant be ordered drawn in favor of William Brinkerhoff, attorney for Christopher Sipp, for the sum of $553 06, the same being in settlement in full of his claim against the city. The said warrant to be delivered upon the receipt by the City Clerk of a proper satisfaction price, to be approved by the Corporation Attorney.

The President calling for the ayes and nays the resolutions were adopted unanimously.

On motion of Mr. Brown, the Board adjourned. CORNELIUS S. SEE, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, December 10, 1874, at 3 o'clock p. m.

Present—President Van Der Beek, Messrs. Bacot, Ogden and Van Reipen.

Absent—Mr. Brown.

On motion of Mr. Ogden, the reading of the minutes of the last regular meeting was dispensed with, and they were approved as printed.

PRESENTATION OF CLAIMS.

Henry Thompson, $108 67 for carpets for City Hall; M. S. Rosenkrantz, $62 50 for coal for City Hall; John Anness, $27 45 for supplies for City Hall; James W. Wakefield, $10 for posting tax bills.

T. A. Chamberlain, $69 60 for painting, graining and varnishing at City Hall. Referred to the Committee on Salaries and Claims.

John H. Lyon, $170 for advertising.

Pangborn, Dunning & Dear, $115 and $191 93 for advertising and job printing. Referred to the Committee on Printing and Stationery.

OFFICIAL COMMUNICATIONS.

Official communications were received and disposed of as follows:

From the City Treasurer, reporting balances in the Hudson County National Bank to the credit of the city.

From the City Comptroller, reporting receipts of the City Treasurer for the week ending December 9, 1874.

From the City Clerk, notifying the Board of the appointment of George Deegan as Inspector of Scales, Weights and Measures.

From the City Collector, acknowledging the receipt for collection of the following final assessment maps:

Grading sidewalk of Grand street, from Washington street to Mill Creek	$3,053 42
Flagging, curbing and improving intersections Grand street, from Washington street to Mill Creek	18,485 82
Flagging, curbing and grading intersections of Montgomery street, from Jersey avenue to Mill Creek	15,197 91
Flagging, paving, curbing and grading intersections of Palisade avenue, from Hoboken avenue to Ravine Road	46,546 96
Grading Palisade avenue, from Hoboken avenue to Ravine Road	3,104 83

Ordered filed.

From the Corporation Attorney in relation to the petition of Charles Fink. Referred to the Committee on Taxes and Assessments.

REPORTS OF STANDING COMMITTEES.

The Committee on Concurrent Resolutions reported on concurrent resolutions from the Board of Public Works, recommending the adoption of the following resolutions:

Resolved, That the following resolutions, adopted by the Board of Public Works, to wit:

Resolved, that $305 07 be paid to Cooley & Simpson for repairs to Street Department carts and wagons from September 21 to November 9, 1874; $70 to Charles O. Potter for services as Commissioner of Assessment; $50 to Garret Vreeland, Jr., for services as Commissioner of Assessment; $40 to Charles O. Potter for services as Commissioner of Assessment; $215 70 to Benjamin Mills for labor and materials furnished to repair the south side of Railroad avenue, from Colgate street to westerly boundary of old Jersey City; $61 22 to Fred. Porrett & Son for repairs to Street Dep't carts and wagons; from June 9 to July 24, 1874, $63 to Matthew Erwin for services as inspector on repairs to wooden pavement on Grand street during the month of October, 1874.

Resolved, That $77 50 be paid to Brunson Van Keuren for services as collector of wharfage for month of October, 1874, 31 days at $2 50 per day.

Resolved, That $64 be paid to Peter A. Ellers for services rendered as inspector on rebuilding Truck House No. 1 from October 29 to November 16, 1874.

Resolved, That $87 75 be paid to Robert Campbell for 13 tons of coal furnished for donkey engine at reservoir No. 3; $283 to A. A. Griffing for bronzed radiators and expense of setting the same at Belleville Engine House, be and the same are hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, to wit:

Resolved, That the sum of $24 50 be paid to James Atcheson for time of horse and cart repairing embankment at Reservoir No. 3 and carting clay for 36-inch influent pipe, be and the same is hereby not concurred in by the Board of Finance and Taxation.

The reports were received, and the resolutions adopted unanimously, the President calling for the ayes and nays on each resolution.

The Committee on Taxes and Assessments reported on the communication from C. Spengeman in relation to tax sales, recommending that it be referred to the Corporation Counsel.

The report was received, and the resolution adopted.

AUDITING OF CLAIMS.

The Committee on Printing and Stationery reported correct the claim of the Hudson County German Publishing Association and recommended the adoption of the following resolution:

Resolved, That the sum of $64 20 be paid to the Hudson County German Publishing Association for advertising and printing.

The Committee on Salaries and Claims reported correct the claim of Frederick Boyes, recommending the adoption of the following resolution:

Resolved, That the sum of $62 50 be paid to Frederick Boyes for services as accountant to the Board of Finance and Taxation for the month of November, 1874.

The reports were received and the resolutions adopted unanimously, the President calling for the ayes and nays on each resolution.

MISCELLANEOUS BUSINESS.

The official bond of George Deegan, as Inspector of Scales, Weights and Measures, was received and referred to the Committee on Finance.

By Mr. Ogden:

Resolved, That a warrant be drawn on the City Treasurer in favor of R. A. Brick & Co., for $59 10, amount due them in exchange of warrants for bonds.

Resolved, That a warrant be drawn on the City Treasurer in favor of said officer, for $140, to be deposited in Hudson County National Bank, to the credit of December interest account.

By Mr. Bacot:

Resolved, That the City Collector be directed to cancel the assessment against plot No. 11, block 510, for the improvement of Randolph avenue, N. G. Vreeland having paid the full amount of the said assessment against the said property.

The President calling for the ayes and nays, the resolutions were adopted unanimously.

On motion, the Board adjourned.

CORNELIUS S. SEE, Clerk.

Regular meeting of the Board of Finance and Taxation held in the City Hall, Thursday, December 17, 1874, at 3 p. m.

Present—Messrs. Bacot, Brown, Ogden and Van Reipen.

Absent—President Van Der Beek.

The President being absent, the Clerk called the meeting to order.

On motion, Mr. Brown was elected President pro tem.

By Mr. Ogden, and adopted;

Moved, That the reading of the minutes of the last regular meeting be dispensed with, and that they be approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

The petitions of P. H. Hanley to have refunded $43 35, paid in error for assessment; Wm. Baker to have refunded $17 17, paid in error for taxes of 1873; and August Brown to have cancelled assessment for improvement of Grand street, were received and referred to the Committee on Taxes and Assessments.

PRESENTATION OF CLAIMS.

George W. Vreeland $16 60 for services rendered the late township of Greenville as judge of election; referred to the Committee on Salaries and Claims.

OFFICIAL COMMUNICATIONS.

Official communications were received and disposed of, as follows:

Eight concurrent resolutions from the Board of Public Works; referred to the Committee on Concurrent Resolutions.

Communication from the Board of Aldermen enclosing tax bill of costs of S. B. Ransom on certiorari suit—The State, Michael Fahey prosecutor, vs. the Mayor and Aldermen of Jersey City; referred to the Corporation Counsel.

From the Corporation Counsel;

CORPORATION COUNSEL'S OFFICE, }
JERSEY CITY, N. J., Dec. 9, 1874. }

To the Honorable the Board of Finance and Taxation:

Gentlemen—Respecting the petition of John C. Robbins, to have an apportionment of taxes and assessments against two certain lots, of which said lots he claims to own a part, I am not aware of any provision in the city charter or the general statutes, that authorizes and empowers the Board of Finance and Taxation to alter or apportion taxes once levied, or assessments once made. It may work a hardship to the petitioner, and likewise be disadvantageous to the city, but the embarrassment arises not from any fault of this Board, but from a lack of legislation to give the Board power in this respect. It is not among the powers or duties of the Board to revise, alter and make assessments or levy taxes. Very respectfully,

WM. A. LEWIS, Corporation Counsel.

CORPORATION COUNSEL'S OFFICE, }
JERSEY CITY, N. J., Dec. 10, 1874. }

To the Honorable the Board of Finance and Taxation:

Gentlemen—The petition of August Schillenschlager to have adjusted payment by him made of taxes, and to refund to him money paid by him in settlement of taxes on property not owned by him, I have considered, and respectfully advise the Board, that when taxes are once paid and cancelled by the City Collector, there is no provision in the charter for restoring the tax or retaxing the property. The Collector's duty is to receive and receipt for the taxes, and when paid, to cancel the tax on the book, and there is no provision for restoring or reinstating a tax once paid and cancelled. When cancelled, the property is freed from the lien, and the lien cannot be again created short of legislation. The observance of this principle, and the law governing it, has been the uniform practice under the city government from the time the late Chancellor Zabriskie was City Attorney to the present time. The law being such that parties paying taxes on property, not their own, had no relief in case the owner of the property, whose taxes they paid, refused to reimburse them, the Legislature of last winter made special provision, (See amendment to the Charter of March 27, 1874, Sec. 5,) which gives the party who pays the tax of another, by mistake or ignorance, a right of action against such other person to recover back the money thus paid with interest and costs of suits. Mr. Schillenschlager thereby has his remedy against the party whose taxes he has paid. The city authorities have no power to give him the relief asked, but he has a complete remedy for his mistake under the provision the law makes, to which law I have referred.

As to the petition of Mr. John Reilly, respecting the payment of taxes in 1872, on property not his own, he will have to look to the owner of the property whose taxes he has paid. The city not being concerned in the result, I express no opinion as to whether Mr. Reilly can make the said law of 1874 applicable to his case. Respectfully submitted,

WM. A. LEWIS, Corporation Counsel.

From the City Comptroller, reporting the receipts of the City Treasurer for the week ending December 17 inclusive.

From the City Treasurer, reporting the balances in the Hudson County National Bank to the credit of the city; ordered filed.

From the Board of Public Works, as follows:

At a meeting of the Board of Public Works, held December 15, 1874, the accompanying communication from William Brinkerhoff, Attorney, and opinion of the Corporation Counsel, presented to this Board at their meeting held December 1, 1874, was ordered referred to the Board of Finance and Taxation, and if said Board approve of the recommendation of the Corporation Counsel, to name an early day for conference.

By order of the Board of Public Works.

HENRY H. NEWKIRK, Clerk.

By Mr. Van Reipen, and adopted:

Moved, That the Board of Public Works be requested to meet the Board of Finance and Taxation, for consultation, at the office of the Board of Public Works, on Wednesday, December 23, 1874, at 10 o'clock in the forenoon.

REPORTS OF STANDING COMMITTEES.

The Committee on Concurrent Resolutions reported, recommending the adoption of the following resolutions:

Resolved, That the following resolutions adopted by the Board of Public Works, to wit:

Resolved, That $60 be paid to Garrett Vreeland, Jr., for services as Commissioner of Assessments; $148 26 to Patrick Kinlen for flag furnished in front of School House No. 12; $327 50 to Adolph Luck for removing sewer refuse during the month of October, 1874.

Resolved, That $28 50 be paid to C. Merry for repairing pump in Rock street.

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the Board of Public Works be and are hereby authorized to have reconstructed about one hundred feet of the sewer in Bay street, from the west side of Henderson street easterly, together with the necessary manholes, and to advertise for proposals for doing said work, be and are hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following preambles and resolution, adopted by the Board of Public Works, to wit:

Whereas, Owing to the laying of the horse railroad tracks in Montgomery street, the portion of the street best fitted for driving will be occupied by the said railroad tracks; and,

Whereas, The street is rapidly becoming a thoroughfare, and the amount of public travel demands that said street, or such portions of it as may be necessary to give proper facilities for public travel, should be placed in a passable condition in view of the coming winter; therefore,

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the

Committee on Streets and Sewers of this Board be and are hereby authorized to have about one thousand five hundred (1,500) yards of earth filling, or such quantities as may be necessary, placed in Montgomery street, between Mill Creek and the Iron bridge, at an expense not to exceed five hundred ($500) dollars, be and is hereby concurred in by the Board of Finance and Taxation, provided that the expense of said filling be paid out of the regular appropriation for street repairs.

The reports were received and the resolutions adopted unanimously, the President calling for the ayes and nays on each resolution.

The Committee on Salaries and Claims reported, recommending that the claim of John Anness, for supplies for City Hall, be returned to him, and that he be requested to state where the articles mentioned in said bill were sent to, and by whom they were ordered.

The report was received and the recommendation adopted.

On motion, the Board adjourned.

CORNELIUS S. SEE, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, December 24, 1874, at 3 o'clock p. m.

In the absence of the President, the Board was called to order by the Clerk,

Present—Messrs. Bacot and Ogden

Absent—President Van Der Beek, Messrs. Brown and Van Reipen.

Les than a quorum being present, on motion of Mr. Bacot, the Board adjourned.

CORNELIUS S. SEE. Clerk.

Spec'al meeting of the Board of Finance and Taxation held in the City Hall, Monday, December 28, 1874, at 9 a. m.

Present—All the members of the Board.

PRESENTATION OF CLAIMS.

Scudder & Vredenburgh $374 40 for taxed costs in certiorari suits. Referred to the Corporation Counsel.

Frank H. Earle $40, for making, tracing and assessment of South street. Referred to the Committee on Salaries and Claims

OFFICIAL COMMUNICATIONS.

Official communications were received and disposed of, as follows:

Co rrect resolutions from the Board of Public Works, referred to the Committee on Concu rent R solu ions.

From the Comp roller reporting receipts of the City Treasury to date.

From the Treasurer reporting the balances in the Hudson County National Bank to the credit of the city.

From the City Clerk submitting report of the commissioners to adjust unpaid assessments in Jersey City; received and ordered filed.

Communication from the Board of Commissioners of Appeals in case of taxation, enclosing opinion of the Corporation Counsel; received and the opinion ordered entered in full upon the minutes.

To the Commissioners of Appeals in cases of taxation in Jersey City:

Gentlemen—The claim of exemption from taxation, made by the Young Men's Christian Association of Jersey City, I have considered, examining in that connection a large number of cases and authorities bearing more or less on the subject, and while I was desirous (because of its noble and worthy object) to find it fully exempt under the law, I am constrained to advise from the force of the decisions I have examined, That so far as any portion of the association, building or land is rented out to any person or persons, and by such persons occupied for store or business purposes, in which store and business purposes the association has no other connection or interest than simply in the rent or rents accruing from such letting, such portions thus leased out, in my judgment, are not exempt from taxation under any general or special statute; also, any portion of the building and premises rented out for a residence to any person or family, and in the occupation of such lessee or lessees, and from which letting the association receives rent, is not exempt from taxation (except so far as any reasonable or necessary portion of the building may be rented to and occupied by the janitor of the building, whose duty it is to take charge and oversight of the building and perform such other duties as appertain to a janitor.)

The fact of the building being an entirety the courts hold is no reason against levying a tax upon so much of the building as is used by store keepers and other parties for purposes not necessary to or compatible with the objects of the association. And the difficulty of making a correct assessment in such case is not sufficient reason why an assessment should not be made. The Court held in an opinion written by Justice Clawson, in 4th Dutcher, that if an association has the right to build and fit up rooms under the same roof for the accommodation of a dozen different shop keepers, etc., and claim their exemption, they have the right upon the same principle to put them up as separate buildings and claim the same exemption. If exemption could be claimed for one room on the principle of entirety, it could be claimed for an unlimited number on the same principle; all that would be required in such case would be that the whole should be one enclosure with the same outside walls, and have a connected roof. And from the force and scope of the decisions of the Courts it is not a sufficient answer and reason against taxation, that the rents arising from such portions as are let and occupied by stores, manufactures, and purposes foreign to the association and its work secure an income to the association and thereby aid it in its work. This is all well, but so far as the association uses its building as a source of income and profit, so far the property is, in my opinion, liable to taxation.

It may be suggested that in future the Association will need all of its buildings for its occupancy by the Association, for library, class and reading rooms, etc. When the Association thus not only needs, but actually occupies its buildings, renting out no part thereof, it then can legally claim, and will, under the present laws, be entitled to full exemption.

I will refer to some of the many cases I have examined:

The State vs. Mansfield, 3 Zab., 510.

The Inhabitants of Worcester vs. The Western R. R. Corporation, 4 Mete, 564; 8 Watts and Serg., 334

State vs. Newark, 1 Dutcher, 315; 2 Dutcher, 319; 4 Zab., 332, 402; 2 Caus. Rep., 611.

The State Morris Canal Company, Pros. agst. the Mayor and Aldermen of Jersey City, a case decided at the February term, 1874, of the Supreme Court of New Jersey.

But the case in which all the principles arising under this application are fully discussed, will be found in 4 Dutcher, 103, State vs. City of Elizabeth. The Elizabeth Library Association was the Prosecutor in this case and claimed exemption on its entire building, part of which building the association rented to other parties, which claim as to so much of the building as was so rented the court, on review, refused to allow.

The conclusion is that so much of the Y. M. C. A. property as is rented to and in the occupation of other parties, and for which the association receives rent, is not exempt, but is legally subject and liable to taxation, and so much and such parts of the property as are actually occupied by or in possession of the association, and reasonably necessary for its appropriate purposes and object (and not rented to others), are in my opinion exempt from taxation under the law, and the tax thereon should be abated.

Respectfully submitted,

WM. A. LEWIS, Corporation Counsel

The following opinions were received from the Corporation Counsel, and ordered entered in full upon the minutes:

CORPORATION COUNSEL'S OFFICE.

To the Hon. the Board of Finance and Taxation:

Gentlemen—Herewith I send you copy of the opinion of the Supreme Court in the case of the State, Peter Miller, Relator, vs. James H. Love, City Collector of Jersey City, on application for mandamus, &c., which case was made up and argued before the court at the June Term of court, 1874, for the purpose of getting a judicial construction of the act known as the special interest act of 1874, the object of which act was to secure to Jersey City seven per cent. interest on assessments made by the Board to adjust unpaid assessments from the date of the first confirmation up to the date of the subsequent confirmation by said Board. It will be seen by this decision that these assessments which have been considered by the Board to adjust unpaid assessments bear interest from the date of their last confirmation, and the rate of interest depends upon the provisions of the charter specially applicable to any particular assessment, some assessments, for instance, being payable in five years, and others payable in thirty days after confirmation. I advise that the opinion be filed and a copy of it furnished the City Collector for his guidance in making collection of such assessments as are embraced in the scope of the decision.

Respectfully submitted,

WM. A. LEWIS,
Corporation Counsel.

New Jersey Supreme Court—The State, Peter Miller, Relator, vs. James H. Love, City Collector of Jersey City, on application for mandamus.

FREE PUBLIC LIBRARY

Submitted on case agreed on to Justices Dalrimple, Depue and Van Sickel.

William Brinkerhoff for relator, William A. Lewis for defendant.

The opinion of the Court was delivered by Dalrimple, J.

The decision of this case involves the consideration of the 4th section of the supplement to the act to incorporate the City of Bergen (Laws of 1869, p. 1432) the act entitled an act to adjust unpaid assessments in Jersey City, approved March 26, 1873 (Laws of 1873, p. 442), and a supplement to the act last mentioned, approved March 27, 1874 (Laws of 1874, p. 566).

The question in litigation is as to the rate of interest which a property holder is liable to pay on an assessment made against him for expenses of sewer in Bergen in case the original assessment has been reduced by the Board of Revision as provided by the act of 1873

The first assessment against the prosecutor in this case was $443 28, the Board reduced it to $285 26. the prosecutor thereupon, on the 5th of June, 1874, tendered to the collector of Jersey City the amount of the revised assessment with interest at the rate of eight per cent per annum, from 26th February then last past, which was the date of filing the new or revised assessment. The amount thus tendered was refused. The application is for a writ of mandamus requiring the collector to accept the amount of the assessment if tendered with interest at the rate of eight per cent per annum at any time within three years from the date of the confirmation of the original assessment.

Without reciting in detail the various provisions of the above mentioned acts which relate to the matter in controversy, it will only be necessary to state in brief the conclusions to which I have come

The act of 1873, sec. 5, declares that the assessment as adjusted by the Board of Revision, shall be a new assessment. I therefore conclude that interest can only be charged upon it from its date, or from such time thereafter as specified in the supplement to charter of Bergen, above referred to in the provisions therein contained in respect to interest on unpaid assessments for expenses of sewers.

I do not think the act of 1874 is retroactive: it does not therefore apply to cases brought before the Board of Revision, and reported upon prior to its passage.

The effect of the act of 1873 is when proceedings under it are taken to take away the right of the city to collect the assessments brought before the Board. A new assessment is then to be made which supersedes and displaces the first.

There would be a manifest incongruity under the circumstances of this case in requiring interest to be paid upon this assessment prior to the time when it had existence.

The prosecutor is therefore chargeable at present only with interest on the amount of the revised assessment from its date, or the time it took effect, at the rate of eight per cent. per annum, in accordance with the supplement of 1869 to charter of Bergen.

The result is that the prosecutor is entitled to mandamus in proper form, requiring the Collector to accept the amount of the new assessment, with interest thereon at the rate of eight per cent. per annum.

Justices Depue and Van Syckel concurred.

A true copy. BENJ. F. LEE.

CORPORATION COUNSEL'S OFFICE, }
JERSEY CITY, N. J., Dec. 23. 1874. }

To the Honorable the Board of Finance and Taxation:

Gentlemen—The "Board to adjust unpaid assessments in Jersey City" has this day concluded its labors and discharged all its duties under the act creating the Board and defining its duties, and has adjourned sine die.

It should be a matter of gratification to every taxpayer that said Board has been enabled to accomplish so good a work. The act creating the Board was equitable in all its provisions toward the property owners whose property had been assessed for improvements, so much so that the great majority of those who were resisting the assessments as formerly confirmed, expressed through their respective counsel their purpose to accept the provisions of the act of 1873, and pay such reasonable and just assessment as this Board to adjust unpaid assessments should, after careful examination, determine proper and right to be assessed upon the property benefited. The Supreme Court were particularly judicious and wise in the fitting selection of the three distinguished gentlemen who composed said Board, eminent alike for their learning, their experience, ability and judicial fairness.

A large number of assessments have been thus considered and adjusted by this Board, embracing large sums of money, and while, in a number of instances a considerable portion of the expense of the improvements has been placed on the city at large, hundreds of thousands of dollars have been secured to the corporation of Jersey City by the proper, reasonable and just assessments said Board has made, and the payment of which because of irregularities it was claimed could not have been otherwise enforced.

And now, that the question of interest respecting these said assessments, confirmed by said Board, has been decided by the Supreme Court in its opinion, recently filed, there no longer remains any good reason why the property owners assessed should not now promptly pay these said assessments so adjusted on principles of equity, and especially as the Supreme Court has refused all applications for certiorari thus far made to review any of said assessments or the work of said Board.

Very respectfully,

WILLIAM A. LEWIS, Corporation Counsel.

CORPORATION COUNSEL'S OFFICE, }
JERSEY CITY, Dec. 23. 1874. }

To the Honorable the Board of Finance and Taxation:

Gentlemen—The communication of Mr. C. Spengeman, respecting property bought at a tax sale had by the city, referred for opinion, I have considered, and in reporting thereon, I call attention to the provisions contained in section 40 of amendment of city charter in 1873, found on page 121. It is there provided that "if a sale shall be adjudged insufficient to pass the title of the land, etc., the city shall be liable for the purchase money, with lawful interest on the same." I understand "lawful interest" to be seven per cent. interest, and not the penalty of fifteen per cent. If the Legislature had meant thereby the increased interest of fifteen per cent., it would have said fifteen per cent. interest, and not used the term "lawful interest," which is commonly understood in New Jersey to mean seven per cent. interest, because seven per cent. interest is declared by the statute to be the legal rate of interest.

I am informed the land sold for arrears of taxes was improperly assessed, being land under water. If so, Mr. Spengeman could not enforce his claim against the property, and would ultimately be obliged to look to Jersey City for his outlay, under the provisions of the above act and so long as he demands fifteen per cent and refuses to accept the principal of his outlay with seven per cent interest, it is not proper your Board should order the same cancelled. The "adjudication" contemplated by the charter is to be that of a court of competent jurisdiction. The owner can apply to the court to set aside the tax sale if illegal, and then Mr. Spengman can suit his convenience in accepting the money with seven per cent interest, or recover fifteen per cent by suit if he can.

Very respectfully,

WM. A. LEWIS, Corporation Counsel.

CORPORATION COUNSELS OFFICE. }
JERSEY CITY, N. J., December 24, 1874. }

To the Honorable the Board of Finance and Taxation:

Gentlemen— The matter of petition of Mr. D. Thompson and other officers of "St. Lukes P. E. Church of Hudson City," asking that the tax of 1873, lot 406 in block 819, (Fourth District), be cancelled, for the reason of exemption

claimed, because occupied by the church, I have considered, and respectfully advise:

That the statute exempts the church property, but does not exempt such property as the church may rent of others and pay rent for.

To exempt this lot from tax, it is necessary the church should own it. In my judgment, the Legislature does not design to free an owner of property from the payment of taxes because he chances to rent his property to a church. But the church is exempt on its property. Besides, there is an agreement in the very lease for this lot, that the church shall pay all taxes in addition to the rent therein reserved to the owner.

Respectfully,

WM. A. LEWIS, Corporation Counsel.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported on the communication from the Board of Education in reference to the adjustment of appropriations recommending that it be referred to the City Comptroller. The report was received and the recommendation adopted

The Committee on Concurrent Resolutions reported on concurrent resolutions received from the Board of Public Works recommending the adoption of the following resolution:

Resolved, That the following resolutions adopted by the Board of Public Works, re wit:

Resolved, That $51 be paid to Matthew Erwin for services as Inspector on repairs to wooden pavement on Grand street, from November 1, to November 30, 1874; $34 to William McGowan for eight and one-half days' mason work on Ravine Road bridge; $70 to Jasper Wandle for services as Commissioner of Assessment; $111 to George Ackerman for services rendered as inspector on the improvement of Summit avenue from October 14 to November 30, 1874.

Resolved, That $95 25 be paid to Robert Campbell for coal and wood for high service works at Reservoir No. 3

Resolved, That $201 53 be paid to John Anness for lead and nails, etc., furnished at pipe yard.

Resolved, That $50 be paid to H. Rowland Jr. for storage of Truck No. 1 from May 24 to June 24, 1874; $50 to H. Rowland Jr. for storage of Truck No. 1, from June 24, 1874, to July 24, 1874; $50 to H. Rowland Jr. for storage of Truck No. 1 from July 24 to August 24, 1874.

Resolved That $60 be paid to Garret Vreeland Jr. for services as Commissioner of Assessment, $148 26 to Patrick Kinlen for flag furnished in front of school house No. 11, $327 50 to Adolph Luck for removing sewer refuse during the month of October, 1874.

Resolved, That $28 50 be paid to C. Merry for repairing pump in Rock street.

Resolved, That $86 67 be paid to F. P. Gautier for ice furnished at office of Board of Public Works from June to October, 1874, be and the same are hereby concurred in by the Board of Finance and Taxation.

The report was received, and the resolution adopted unanimously, the President calling for the ayes and nays.

The Committee on Taxes and Assessments offered the following reports:

On the petition of J. C. Robbins for adjustment of assessment, adverse to granting the same.

On the petition of Wm. Schillenschlager recommending the adoption of the following resolution, Dec. 24, 1874:

Resolved, That a warrant be drawn in favor of Wm. Schillenschlager for $18 62, to refund to him amount paid in error for taxes of 1871, upon lot 3, plot 4, block 861, the same taxes having been also paid by C. A. Schmidt.

On the petition of James E. Martin, executor of John Martin, Jr., deceased recommending the adoption of the following resolution:

Resolved, That a warrant be drawn in favor of Jas. E. Martin, executor of John Martin, Jr., deceased, for $36 72, the amounts paid by him through error for taxes upon the following described lots:

1871, Block 595, Lots 22, 24, 25	$7 98
1872, Block 595, Lots 23, 24, 25	9 84
1873, Block 595, Lots 23, 24, 25, 26, 27, 28 and 29	18 90
	$36 72

The taxes upon the said lots for the said years having been also paid by Andrew Clerk.

On the petition of Wm. Baker, recommending the adoption of the following resolution:

Resolved, That a warrant be ordered drawn in favor of William Baker for $17 17, to refund to him amount paid through error for taxes of 1873, upon Lot No. 2, Fielder's Map, north side of Old Bergen Point Road, the taxes for the same year upon the said premises having been also paid by William Becker.

The reports were received and the resolutions adopted unanimously, the President calling for the ayes and nays on each resolution.

AUDITING OF CLAIMS.

The Committee on Salaries and Claims reported on the claim of John Anness, recommending that it be referred back to him for further information. The report was received and recommendation adopted.

The same committee reported correct the claim of Henry Thompson, and recommended the adoption of the following resolution:

Resolved, That the sum of one hundred and eight dollars and sixty seven cents be paid to Henry Thompson for carpets for City Hall.

The President calling for the ayes and nays, the resolution was adopted by the following vote:

Ayes—President Van Der Beek, Messrs. Brown and Ogden.

Nays—Messrs. Bacot and Van Reipen.

The Committee on Printing and Stationery reported correct the claims of John H. Lyon and Pangborn, Dunning & Dear, and recommended the adoption of the following resolutions:

Resolved, That the sum of $170 be paid to John H. Lyon for printing and advertising.

Resolved, That the sum of $115 be paid to Pangborn, Dunning & Dear for printing and stationery.

Resolved, That the sum of $191 90 be paid to Pangborn, Dunning & Dear for advertising and job printing.

The reports were received, and the recommendations and resolutions adopted unanimously, the President calling for the yes and nays on each resolution.

MISCELLANEOUS BUSINESS.

By Mr. Brown:

Resolved, That a warrant be ordered drawn in favor of E. W. Kingsland, County Collector, for the sum of $50,000 on account of State and County tax for the year 1874.

Resolved, That a warrant be ordered drawn in favor of E. W. Kingsland, County Collector, for the sum of $50,000 on account of State and County tax for 1874.

Resolved, That a warrant be ordered drawn on the City Treasurer in favor of said officer for forty thousand dollars, to transfer said sum from General account to Water account as a loan to pay January interest

Resolved, That warrants be drawn on the City Treasurer in favor of said officer, for the following amounts to be deposited in the Hudson County Bank to the credit of interest account for January, 1875.

On General Account	$64,492
On Water Account	71,415
Total	$135,907

By Mr. Van Reipin:

Resolved, That warrants be drawn for payment of salaries for month of December, 1874, when due, viz.:

Henry Traphagen, Mayor	$ 166 66
James H. Love, City Collector	250 00
E. A. Carman, Comptroller	250 00
Thomas Earle, City Treasurer	250 00
Wm. A. Lewis, Corporation Counsel	416 66
Wm. P. Douglass, Corporation Attorney	291 66

Cornelius S. See, Clerk Board F and T....	75 00
Justus Slater, Clerk to Collector.....	125 00
A. D. White, Assessment Clerk.....	100 00
Isaac Morrow, Clerk to Treasurer,.....	100 00
Wm. Stephens, Clerk to Comptroller....	150 00
James T. Grady, Clerk in Collector's office.....	80 00
S. D. Dickinson, Clerk in Collector's office.....	66 66
Edw. S. Pigott, Clerk in Collector's office.....	100 00
John Creech, Clerk in Collector's office.	66 66
Charles Freeman, Clerk in Collector's office	80 00
Charles W. Laws, Clerk in Collector's office	80 00
Frank Stevens, Clerk in Collector's office	80 00
Samuel Bridgart, Clerk in Collector's office.....	80 00
George E. Sherman, Clerk in Collector's office.....	80 00
Wm. M. Spader, Clerk in Collector's office	80 00
John A. Kennard, Clerk in Collector's office, 15 days.....	40 00
Jas. S. Browning, Messenger Collector's office	50 00
Jacob Emory, distributor of tax bills, 27 days at $3	81 00
Thomas K. Halstead, Clerk in City Clerk's office.....	100 00
N. E. Feury, Clerk in City Clerk's office.	83 33
A. L. Sears, Clerk in City Clerk's office..	66 66
Wm. B. Shafer, Assessor First District...	125 00
P. H. Laverty, Assessor Second District.	125 00
H. T. Lee, Assessor Third District.....	125 00
J. M. Van Tassel, Assessor Fourth District.....	125 00
Jacob Perrine, Assessor Fifth District .	125 00
A. A. Woodward, Assessor Sixth District.....	125 00
American Standard, printing minutes..	250 00
Evening Journal, printing minutes.....	250 00
Ann Norton, cleaning rooms in City Hall.	36 00
Bridget Parker, cleaning rooms in City Hall	36 00

The President calling for the ayes and nays on each of the above resolutions, were adopted unanimously.

On motion of Mr. Ogden, the Board adjourned.

CORNELIUS S. SEE, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, December 31, 1874.

Present—President Van Der Beek, Messrs. Brown, Bacot, and Ogden.

Absent—Mr. Van Reipen.

The minutes of the last regular meeting, and of the special meeting of Monday, December 28, 1874, were read and approved.

PRESENTATION OF CLAIMS.

Frederick Boyes, for services as accountant for the Board of Finance and Taxation for the month ending December 31, 1874, $62 50. Referred to the Committee on Salaries and Claims.

OFFICIAL COMMUNICATIONS.

From the Corporation Counsel:

CORPORATION COUNSEL'S OFFICE,
JERSEY CITY, December 30, 1874.

To the Honorable the Board of Finance and Taxation:

Gentlemen—The claim of S. B. Ransom, Esq., for $143 29 is for costs and expense allowed by order of the Court, in matter of certiorari as to assessment for improvement of South Second street

This assessment as to the prosecutor, Michael Fahey, was set aside on the principle and under the ruling in the Aghens case against the city of Newark.

The assessment had been made according to the charter, on frontage, but as the Court held in the Aghens case that the law or charter provision in that respect was unconstitutional, the assessment was accordingly set aside. You will observe that no different assessment can be made without further legislation. The charter directed the method of making the assessment, the Court will not sustain the assessment thus made, and is without power to direct the assessment to be made otherwise than as directed by the charter of Jersey City. The costs, as ordered by the Court, it is proper should be paid.

Respectfully, &c.,

WM. A. LEWIS,
Corporation Counsel.

Received and referred to the Committee on Salaries and Claims.

The City Treasurer reported the following balances in the Hudson County National Bank, at the close of business, December 31, 1874: Credit tax account, $234,361 91; assessment account, $55,471 66; water account, $371,644 85; sinking fund, $32,394 18. The report was received and ordered filed.

REPORTS OF STANDING COMMITTEES.

The Committee on Taxes and Assessments and Concurrent Resolutions offered the following reports:

On the petition of John Whitmore, recommending the adoption of the following resolution:

Resolved, That the sum of $122 06 be paid to John Whitmore, being amount overpaid by him for water taxes, one May 1, 1871, and May 1, 1872, on lots Nos. 13 and 14 in Block No. 184

The report was received and the resolution adopted unanimously, the President calling for the ayes and nays.

On concurrent resolutions from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following resolutions adopted by the Board of Public Works, to wit.:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the sums hereinafter mentioned be paid to the persons named respectively, for services rendered as clerks and janitor for the month of November, 18774:

Henry H. Newkirk, Clerk	$250 00
James Reid, Committee Clerk	150 00
Abner A. Coykendall, Permit Clerk	125 00
Francis Bastine, Janitor	62 50
Total	$587 50

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the salary of the Clerk of this Board be fixed at the rate of three thousand dollars per annum.

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the salary of the clerk to committee of this Board be fixed at the rate of one thousand eight hundred dollars per annum.

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the salary of the Permit Clerk of this Board be fixed at the rate of one thousand five hundred dollars per annum.

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the salary of the Janitor of this Board be fixed at the rate of seven hundred and fifty dollars per annum,

Be and the same are hereby not concurred in by the Board of Finance and Taxation

The report was received and the resolution adopted unanimously, the President calling for the ayes and nays,

AUDITING OF CLAIMS.

The Committee on Salaries and Claims reported correct the claims of Frederick Boyes and Frank H. Earle and recommended the adoption of the following resolutions:

Resolved, That the sum of $62 50 be paid to Frederick Boyes, for services as accountant for the Board of Finance and Taxation for the month of December, 1874.

Resolved, That the sum of $40 be paid to Frank H. Earle, for making tracing and assessment of South street.

The reports were received and the resolutions adopted unanimously, the President calling for the ayes and nays on each resolution:

MISCELLANEOUS BUSINESS.

By Mr. Brown:

Resolved, That a warrant be drawn in favor of J. B. Cleveland for seven hundred dollars, interest due on retained payment on contract for paving Grand street (July 3, 1874, to January 3 1875,) as per contract on file in the Comptroller's office, dated April 16, 1870.

Resolved, That a warrant be drawn on the City Treasurer in favor of said officer for forty thousand dollars, to transfer said sum from general account to assessment account, as a loan to pay January interest,

Resolved, That warrants be drawn on the City Treasurer in favor of said officer for the following amounts, to be deposited in the Hudson County Bank to the credit of January interest account.

On assessment account, $75,516; on general account, $4,844.

The President calling for the ayes and nays on each resolution, they were adopted unanimously.

On motion of Mr. Brown, the Board adjourned.

CORNELIUS S. SEE, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, January 7, 1875, at 3 o'clock p. m.

Present—President Van Der Beek, Messrs. Bacot, Brown and Van Reipen.

Absent—Mr. Ogden

The minutes of the last regular meeting were read and approved.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of Thomas Gray, to have refunded $41 87 paid in error for water rents. Referred to Committee on Taxes and Assessments.

PRESENTATION OF CLAIMS.

John Kennard $97 55, for stationery. Referred to the Committee on Printing and Stationery.

Ira M. Cady $790, for safe for City Hall. Referred to the Committee on Salaries and Claims.

Howard McSherry $80, for services rendered Board of Commissioners of Appeals in cases of taxation. Referred to Committee on Salaries and Claims.

OFFICIAL COMMUNICATIONS.

Official communications were received and disposed of, as follows:

Communication from the Corporation Counsel ordered entered in full upon the minutes:

CORPORATION COUNSEL'S OFFICE,
JERSEY CITY, N. J., Jan. 6, 1875.

To the Honorable the Board of Finance and Taxation:

Gentlemen—Herewith I send to the Board a copy of the opinion of the Supreme Court rendered at the November term, and recently sent me, in the case of the State, Elizabeth H. Durant, relatrix, against the Mayor and Aldermen of Jersey City.

It was insisted before the Court by the counsel for the relatrix or plaintiff, that as to all taxes, assessments and water rents remaining unpaid, and which had been levied and assessed previous to the passage of the city charter of 1871, the city could collect nothing beyond the mere tax or assessment, and that the act or supplement of 1872 did not impose any interest or penalty on such taxes and assessments, and that the city could not enforce the payment of interest and penalty in addition to the tax and assessment.

It will be seen by the decision of the court, that the position insisted on by plaintiff is not sustained, and that the city, in accordance with the claim made in behalf of the city, is entitled to and may lawfully enforce, as to all unpaid taxes and assessments levied prior to the charter of 1871, the same interest and penalties after and by virtue of the act of 1872, as it may collect under the charter of 1871 respecting the taxes and assessments of 1871. In other words, the court gives effect to the supplement of 1872, and construes it as imposing after its passage, the same interest and penalties on all unpaid taxes and assessments levied before 1871, as the charter of 1871 imposes on those levied after its passage.

This is an important decision, and sustains the claim of the city as insisted on by Counsel, and fully sets at rest the "interest question."

I recommend the opinion of the court be spread on the minutes, and that the City Collector be furnished with a copy of the opinion for his information and guidance respecting the question of interest.

Very respectfully,
WM. A. LEWIS, Corporation Counsel.

New Jersey Supreme Court—Elizabeth H. Durant vs. The Mayor, &c., of Jersey City, Syllabus.

Taxes and water rents imposed in Jersey City in 1868, 1869 and 1870 are subject after February 28, 1872, to the same penalties for non-payment as if they had been laid under the charter of 1871, and the city may recover interest and penalties for non-payment subsequent to February 28, 1872.

New Jersey Supreme Court—The State, Elizabeth H. Durant vs. The Mayor and Aldermen of Jersey City.

Argued at June Term, 1874, before Justices Dalrymple, Depue and Van Syckle.

Mr. Jacob Weart for Relatrix.

Mr. Wm. A. Lewis for Defendants.

The opinion of the Court was delivered by Van Syckle, J.

The only question submitted to the judgment of the Court in this case is whether the city can impose penalties for the non-payment of taxes and water rents levied in the years 1868, 1869 and 1870, from and after the passage of the act of February 28, 1872 (Laws 1872, p. 268).

On the 31st day of March, 1871, these taxes being then due and unpaid, a new charter was passed for Jersey City, which made no provision for the collection of taxes theretofore assessed, and which by its section 168 repealed the charter of 1870, and all acts and parts of acts inconsistent with the charter of 1871, without saving any prior taxes or assessments.

To remedy these defects, a supplement was passed February 28, 1872, which provides that section 151 of the charter of 1871 shall apply as fully to taxes, water rents and assessments levied before the passage of said act as to those thereafter levied; that nothing contained in the charter of 1871 shall be construed to impair the right which the city had before that time to any such dues or to any interest, penalties or costs theretofore accrued, or thereafter legally to accrue, by reason of the non-payment thereof; that such proceedings may be taken for the collection of such taxes and water rents, penalties, interest and costs as may be taken for same when levied under the charter of 1871, and that the supplement of 1871, shall in all courts and places be construed as if it had been incorporated in the charter of 1871, at the time of its passage.

In the State, Dixon, prosecutor, Jersey City, (February Term, 1874), this court held that all penalties for non-payment which had accrued prior to the passage of the charter of 1871, were swept away by the repeal of the acts under which they were laid and to be collected, and that the penalties for past omissions could not be revived by the act of February 28, 1872.

The defendants now seek to enforce the payment of the penalties imposed by the charter of 1871, from and after the passage of the supplement of 1872.

This supplement applies, section one hundred and fifty-one of the charter of 1871, in fully to taxes and water rents theretofore levied as to those assessed under said act. The section last referred to, as amended by the supplement of 1872, empowers the defendants to sell the plaintiff's lands for the taxes and water rents of 1868, 1869 and 1870, with all interest, costs and charges thereon.

Sections 81 and 150 of the charter of 1871, specify what rate of interest shall be paid in case of default in paying water rents and taxes, and apply to all cases where water rents and taxes are due and payable to the city without reference to the time when they were levied.

In my opinion the taxes and water rents of 1868, 1869 and 1870, after the 28th of February, 1872, are subject to the same penalties for non-payment, as if they had been laid under the charter of 1871, and the city may recover interest and penalties for non-payment subsequent to February 28 1872.

Justices Dalrymple and Depue concurred.

Five concurrent resolutions from the Board of Public Works were received, and referred to the Committee on Concurrent Resolutions.

From the City Treasurer, reporting balances to the credit of the city in the Hudson County National Bank.

From the City Comptroller, reporting receipts of the City Treasury for the week ending January 6, 1875. Ordered filed.

The following order from Jos. D. Bedle, Justice of the Supreme Court, was received and ordered filed.

Hudson County Circuit Court—In the matter of compensation to the members of the Board and Clerk appointed under and pursuant to the

provisions of an act entitled, "An act to adjust unpaid assessments in Jersey City," approved March 26, 1873.

This matter, on further application being considered by the Justice of the Supreme Court holding said Circuit, and it appearing that the said Board has concluded its labors, it is on this thirty-first day of December, A. D. 1874, ordered that there be paid to the members of said Board, as follows: The further sum of two thousand seven hundred and fifty dollars to Daniel Haines, the further sum of two thousand two hundred and fifty dollars to Theodore Little, and the further sum of two thousand one hundred dollars to Jesse Williams, and the further sum of seven hundred dollars to the Clerk of said Board, which sums, together with those heretofore ordered, are for the full compensation of the members of said Board, and said Clerk severally, and that the Mayor and Aldermen of Jersey City be advised of this order by sending a copy hereof to the Board of Finance and Taxation of said city.

Dated December 31, 1874.

J. D. BEDLE, Judge.

State of New Jersey, }
Hudson County, ss. }

I, John Kennedy, Clerk of the County of Hudson, and also Clerk of the Circuit Court, holden therein, do hereby certify that the foregoing is a true and correct copy of a certain rule, as the same is entered in the minutes of said Court.

In testimony whereof, I have herewith set my hand and affixed the seal of the said Court and County, this 2d day of January, A. D. 1875.

SEAL

JOHN KENNEDY, Clerk.

REPORTS OF STANDING COMMITTEES.

The Committee on Taxes and Assessments and Concurrent Resolutions reported as follows:

On the petition of J. C. Robbins, recommending the adoption of the following resolution:

Resolved, That a warrant be drawn in favor of John C. Robbins, for $26 48, amount paid by him through error December 6, 1871, on lot No. 33 not owned by him, the taxes for the said year upon the said premises having been paid December 20, 1871, by Nelson B. Bavier, the owner thereof.

On concurrent resolution from the Board of Public Works, recommending the adoption of the following resolution: Resolved, That the following resolution, adopted by the Board of Public Works, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the contract for completing the repairs to the building known as the accident building be and is hereby awarded to Ernest A. Oakes, he being the lowest bidder, at the price named in his proposal, viz., nine hundred dollars, and that the Corporation Attorney be and is hereby directed to prepare the proper contracts for the same in accordance with the plans and specifications on file in the office of the Chief Engineer, be and the same is hereby concurred in by the Board of Finance and Taxation.

The reports were received and the resolutions adopted unanimously, the President calling for the yeas and nays.

AUDITING OF CLAIMS.

The Committee on Salaries and Claims reported correct the claims of Thomas A. Chamberlain, M. S. Rosenkrantz, Jersey City Gas Light Company, James W. Wakefield, George W. Vreeland and Howard McSherry, recommending the adoption of the following resolutions:

Resolved, That a warrant be ordered drawn in favor of T. A. Chamberlain for $69 60, for painting, graining and varnishing in City Hall.

Resolved, That the sum of $62 50 be paid to M. S. Rosenkrantz, for coal for City Hall.

Resolved, That the sum of $257 08 be paid to the Jersey City Gas Light Co., for gas consumed in City Hall from April to July 1, 1874.

Resolved, That the sum of $10 be paid to James W. Wakefield, for posting tax bills.

Resolved, That the sum of $16 be paid to George W. Vreeland, for services as Judge of Election for the late Township of Greenville.

Resolved, That the sum of $80 be paid to Howard McSherry for services rendered as Clerk for the Board of Commissioners of Appeals in cases of taxation, for one month, ending December 31, 1874.

The President calling for the ayes and nays on each resolution, they were adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Van Reipen:

Resolved, That a warrant be ordered drawn in favor of Walter Kissam for $80 for services rendered as Clerk in the Collector's office for the month of December, 1874.

The President calling for the ayes and nays, the resolution was adopted unanimously.

On motion of Mr. Van Reipen, the Board adjourned. CORNELIUS S. SEE, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, January 14, 1875, at 3 o'clock p. m.

Present—President Van Der Beek, Messrs. Brown, Bacot, and Van Reipen.

Absent—Mr. Ogden.

The minutes of the last regular meeting of Thursday, January 7, 1875, were read and approved.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of E. Canton to have error corrected in tax bill, received and referred to the Committee on Taxes and Assessments.

PRESENTATION OF CLAIMS.

Hugh McDermott, for printing minutes for the month of December, 1874, $250. Received and laid on the table.

M. S. Rosekrans, for coal, received and referrd to the Committee on Salaries and Claims.

OFFICIAL COMMUNICATIONS.

Official communications were received and disposed of, as follows:

From the Comptroller, reporting receipts of the City Treasury to date.

From the City Treasurer, giving balance to the credit of the city in the Hudson County National Bank for the week ending July 14, 1875.

From the City Collector, giving notice of the receipt of the following assessment maps:

Sewer in Orchard street, from Crawford to Montgomery street, $7,490 30; regulating and grading South street, from Hudson to Montgomery avenue, $8,283 53. Ordered filed.

From the Corporation Attorney, in relation to the claim of M. D. Vreeland for amount of certificate of indebtedness of the late township of Greenville, $41 67, recommending that upon the taking of the statutory affidavit, by Mr. Vreeland, the claim be paid.

The communication was received and ordered filed and the claim ordered returned for said affidavit.

REPORTS OF STANDING COMMITTEES.

The Committee on Concurrent Resolutions reported recommending the adoption of the following resolution:

Resolved, That the following resolutions adopted by the Board of Public Works, to wit;

Resolved, That $62 15 be paid to John C. Lawrence for harness repairs during months of October and November, 1874; $155 to Adolph Luck for removing sewer garbage during the month of November, 1874; $331 01 to Warner & Carscallen for feed furnished during the month of November, 1874.

Resolved, That $450 be paid to McNab & Harlin Manufacturing Company for ⅜ and 1½ inch stop cocks.

Resolved, That $50 be paid to H. Rowland, Jr., for storage of Truck No. 1 from August 24 to September 24, 1874; $100 to H. Rowland, Jr., for storage of Truck No. 1 from September 24 to November 24, 1874, be and are hereby concurred in by the Board of Finance and Taxation.

Resolved That the following resolution, adopted by the Board of Public Works, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the sums hereinafter mentioned be paid to the persons named respectively, for services rendered as clerks and janitor for the month of December, 1874:

Henry H. Newkirk, Clerk	$250 00
James Reed, Committee Clerk	150 00
Abner A. Coykendall, Permit Clerk	125 00
Francis Bastine, Janitor	62 50
Total	$587 50

Be and the same is hereby not concurred in by the Board of Finance and Taxation.

Resolved, That the following preambles and resolution adopted by the Board of Public Works, to wit:

Whereas, The Board of Directors of Education have declared school building No. 8 too small for the school requirements of the district in which it is located, that a large number of children are thereby deprived of educational opportunities and that the present building is much out of repair, and have called on this Board to construct a building adapted to the wants of the said district; and

Whereas, It is the opinion of this Board that provisions should be made for an increase of school accommodations, and that it would not be for the interest of the city to spend any considerable sum to repair the present building, as it is insufficient in capacity to meet the requirements of the district; therefore

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the draughtsman of this Board be, and is hereby instructed to prepare plans for a building adapted to the city property on Sherman and Webster avenues, calculated to accommodate at least one thousand children for School No. 8; the building to be plain, substantial, convenient for school purposes and inexpensive; to be free from mere ornamentation, and to cost, when ready for occupancy, not exceeding forty thousand dollars; and

Resolved, That upon the completion and approval of said plans, this Board be authorized to advertise for proposals for erecting said building, be, and the same are hereby concurred in by the Board of Finance and Taxation,

On motion, the report was received and the resolution adopted unanimously, the President calling for the ayes and nays.

AUDITING OF CLAIMS.

The Committee on Salaries and Claims reported correct the claim of Ira M. Cady, and recommended the adoption of the following resolution:

Resolved, That the sum of $790 be paid to Ira M. Cady for one fire and burglar-proof safe as per contract.

The President calling for the ayes and nays, the report was received and the resolution adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Brown:

Resolved, That a warrant be ordered drawn in favor of Wm. Brinkerhoff, attorney for Christopher Sipp, for the sum of two hundred and sixty-three dollars and eighteen cents, the same being in settlement in full of his claim against the city, the said warrant to be delivered upon the receipt by the City Clerk of a proper satisfaction piece to be approved by the Corporation Attorney.

Resolved, That a warrant be drawn on the City Treasury in favor of P. H. Beckman for three hundred and fifty-one dollars and fifty-eight cents, being amount paid by him on lots No. 1 to 19, Cherry lane, block 171, taxes of 1868, said amount being paid January 14, 1875, in excess of the proper tax on said lots.

By Mr. Bacot:

Resolved, That warrants be drawn on the City Treasurer in favor of the following persons as final compensation of Commissioners and Clerk appointed under and pursuant to the provisions of the act to adjust unpaid assessments in Jersey City, approved March 26, 1873, said amounts being in accordance with the order of the Supreme Court, dated December 31, 1874, fixing said final compensation as Commissioners, viz: To Daniel Haines, Commissioner, $2,750; To Theo. Little, Commissioner, $2,250; To Jesse Williams, $2,100; To the Clerk of the Board, $700.

The President calling for the ayes and nays, the resolutions were adopted unanimously.

On motion of Mr. Brown, the Board adjourned. CORNELIUS S. SEE, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, January 21, 1875, at 3 o'clock p. m.

Present—President Van Der Beek, Messrs. Bacot, Brown and Van Reipen.

Absent—Mr. Ogden.

The minutes of the last regular meeting were read and approved.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of Wm. Hennetty to have refunded money paid through error for water rents. Referred to the Committee on Taxes and Assessments.

Communication from J. H. Lippincott, Esq., Counsel of the Board of Chosen Freeholders of Hudson County, in relation to payment of State and County taxes. Referred to the Committee on Finance.

PRESENTATION OF CLAIMS.

John H Lyon $18, for advertising. Referred to the Committee on Printing and Stationery.

OFFICIAL COMMUNICATIONS.

From the City Treasurer, reporting balances to the credit of the city in the Hudson County National Bank.

From the City Comptroller, reporting receipts of the City Treasury for the week ending January 20, 1875. Received and ordered filed.

The following communication was received from the Corporation Counsel, and ordered entered in full upon the minutes:

CORPORATION COUNSEL'S OFFICE,
JERSEY CITY, Jan. 20, 1875.

To the Honorable the Board of Finance and Taxation:

Gentlemen—I am in receipt of notice in writing from Messrs. McCarter & Keen, of Newark, counsel for the Morris Canal Company, that they will appeal from the decision of the Supreme Court, recently rendered in the matter of Jersey City taxes due from said company, and the claim to which taxes by the city was decided in favor of the city.

This matter will therefore go now to the Court of Errors and Appeals, being the court of last resort for further argument. In the meantime, the taxes due the city from the canal company will stand in abeyance during the pendency of the appeal. I am at a loss to see on what ground the company, or its counsellors, hope to have the decision and judgment of the Supreme Court in this matter of taxes due the city, reversed by the Court of Errors. The company has the right, in law, to appeal if it considers itself aggrieved by the judgment of the Supreme Court, and by means of the appeal, the company, for the time being, delay the city in the collection of these taxes, and thereby secures further time in matter of payment; but it seems to me, that is after all the only advantage the company can hope to secure by its appeal.

Respectfully,

WILLIAM A. LEWIS, Corporation Counsel.

Five concurrent resolutions were received from the Board of Public Works and referred to the Committee on Concurrent Resolutions.

AUDITING OF CLAIMS.

The Committee on Salaries and Claims reported correct the claim of Scudder & Vredenburgh, and recommended the adoption of the following resolution:

Resolved, That the sum of $366 84 be paid to Scudder & Vredenburgh for taxed costs in certiorari suits.

The report was received and the resolution adopted unanimously, the President calling for the ayes and nays.

MISCELLANEOUS BUSINESS.

By Mr. Brown:

Resolved, That a warrant be drawn on the City Treasurer in favor of said officer for $15, to transfer said sum from general account to water account, being deposited in error to wrong account, January 4, 1875.

Resolved, That a warrant be drawn on the City Treasury in favor of E. W. Kingsland, County Collector, for $50,000, on account of State and county tax for 1874.

The President calling for the ayes and nays on each of the above resolutions, they were adopted unanimously.

On motion of Mr. Bacot, the Board adjourned. CORNELIUS S. SEE, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, January 28, 1875, at 3 o'clock p. m.

Present—President Van Der Beek, Messrs. Bacot, Brown and Van Reipen.

Absent—Mr. Ogden.

On motion of Mr. Brown, the reading of the minutes of the last regular meeting was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

The petition of John W. Smith, to have refunded $13, paid in error for water rents; John S. Edwards, to have paid him difference between amount of assessments paid by him, and the reduced amount fixed by the Board of Commissioners to Adjust Unpaid Assessments; Nicholas Geyer, for cancelment of sale of property for water rents of 1861, were received and referred to the Committee on Taxes and Assessments.

PRESENTATION OF CLAIMS.

George Delatush, for amount of judgment against the city, $8 06, referred to the Corporation Counsel.

OFFICIAL COMMUNICATIONS.

The following communications were received and ordered filed:

From the Corporation Counsel:

CORPORATION COUNSEL'S OFFICE,
JERSEY CITY, N. J., Jan. 28, 1875.

To the Hon. the Board of Finance and Taxation:

Gentlemen—By the petition of Mr. Edward Moran, referred to Counsel, it appeared he has joined in the making and execution of a constable's bond, from the liability of which he now asks to be relieved through the action of this Board. It is apparent this Board cannot relieve him from any liability already incurred on the bond, nor can the Board cancel the bond as to the future. If Mr. Moran or the constable in question will furnish additional bond to the satisfaction of this Board, then there will be additional sureties to help bear any loss to which Mr. Moran may be or become subject. Mr. Moran's proper source of relief is by application to the court, and not to this Board.

Very respectfully,
WM. A. LEWIS, Counsel.

From the City Treasurer:

TREASURER'S OFFICE.
JERSEY CITY, January 28, 1875.

To the Honorable the Board of Finance and Taxation:

Gentlemen—I have the honor to report the following balances in the Hudson County National Bank at the close of business January 28, 1875:

Balance credit tax account.....	$157,727 56
Balance credit assessment account....	126,240 37
Balance credit water account	3,864 94
Balance credit sinking fund account.	41,829 29
	$329,662 16

Yours, very respectfully,
THOMAS EARLE,
City Treasurer.

From the City Comptroller:

COMPTROLLER'S OFFICE.
JERSEY CITY, January 28, 1875.

To the Honorable the Board of Finance and Taxation:

Gentlemen—I report the following receipts to City Treasury January 21 to 27, 1875, both days inclusive:

	General account.	*Assessment account.*	*Sinking fund.*	*Water account.*
January 21..	$420 12	$989 03	$50 00	$242 00
January 22..	1,293 84	....	210 58	....
January 23..	1,458 90	244 13	159 47	238 33
January 24..	....	....	....	....
January 25..	33,264 78	70,361 51	818 42	462 90
January 26..	2,512 87	2 579 89	872 27	158 00
January 27..	1,502 43	2,072 04	413 61	153 00
	$40,432 94	$76 246 59	$2,524 35	$1,254 23

E. A. CARMAN, Comptroller.

From the City Collector:

JERSEY CITY, January 22, 1875.

To the Honorable Board of Finance and Taxation:

Gentlemen—This is to certify that I have this day received for collection in my office, the following assessment map:

Paving Montgomery street, from Cornelison to Summit avenues, $20,144 21.

Very respectfully,
JAMES H. LOVE, City Collector.

REPORTS OF STANDING COMMITTEES.

The Committee on Taxes and Assessments and Concurrent Resolutions, offered the following report, on the petition of Nicholas Geyer, recommending the adoption of the following resolution:

Resolved, That the sale made April 3, 1863, for water rents of 1861, to Mrs. L. E. Walker for 1,000 years, of lot 7, Brunswick street, block 410, be cancelled of record by the City Clerk, for the reason that the said water rents were erroneously assessed; and that the sum of $22 89, with interest thereon at the rate of 7 per cent per annum from the date of said sale, be paid to Mrs. L. E. Walker, upon the surrender of the declaration of sale of said lot.

On the petition of William Henretty, recommending the adoption of the following resolution:

Resolved, That a warrant be drawn on the City Treasurer in favor of William Henretty for the sum of twenty-five dollars and sixty-seven cents, being amount paid by Jacob Sieben, June 16, 1874, as water tax for 1874 on lots 53, 55, and 57, block 556, Bramhall avenue, the said tax having been also paid on the same property, June 26, 1874, by William Henretty, as per accompanying certificate of the Water Registrar.

On concurrent resolutions from the Board of Public Works recommending the adoption of the following resolutions:

Resolved, That the following resolution adopted by the Board of Public Works, to wit:

Resolved, That improvement certificates for twelve thousand dollars be drawn in favor of Hughes & Matthews, for work done and material furnished for the improvement of Ravine Road grading contract late City of Hudson, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, to wit:

Resolved, That $89 50 be paid to James Matthews for work done and material furnished on Ravine road bridge; $27 to Matthew Erwin for services as Inspector on repairs to wood pavement on Grand street and Newark plankroad during the month of December, 1874; $54 to George Heck for service as Inspector on improvement of Franklin street from November 25 to December 31, 1874.

Resolved, That $450 be paid to Hanmore & Hidden for felting boilers and steam pipes at Belleville Water Works.

Resolved, That $417 38 be paid to Keeney & Snow for lumber for street repairs during the month of September, 1874, be and are hereby concurred in by the Board of Finance and Taxation.

The reports were received and the resolutions adopted unanimously, the President calling for the ayes and nays.

MISCELLANEOUS BUSINESS.

By Mr. Brown:

Resolved, That a warrant be drawn on the City Treasurer in favor of said officer for $859 50, to be deposited in the Hudson County National Bank to the credit of February interest account.

Resolved, That a warrant be drawn on the City Treasurer in favor of E. W. Kingsland, County Collector, for $100,000 on account of State and County Tax for 1874.

Resolved, That warrants be drawn for payment of salaries for month of January, 1875, when due, viz.:

Henry Traphagen, Mayor.....	$ 166 66
James H. Love, City Collector.....	250 00
E. A. Carman, Comptroller.....	250 00
Thomas Earle, City Treasurer.....	250 00

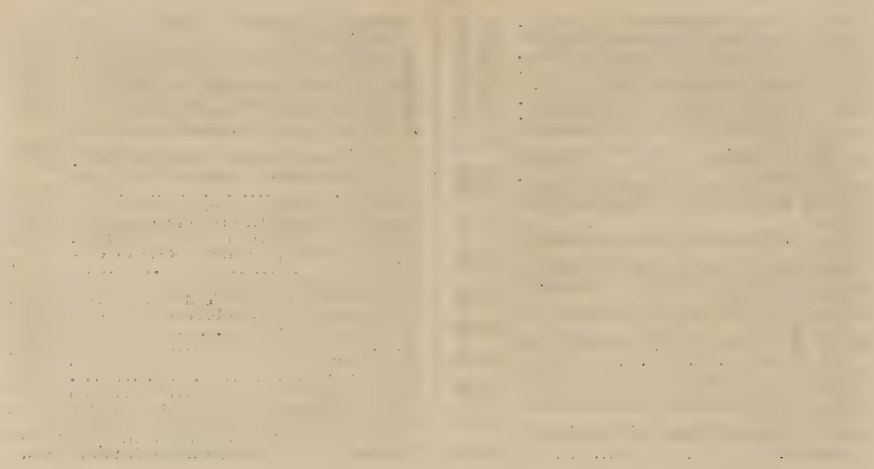
Wm. A. Lewis, Corporation Counsel....	416 66
Wm. P. Douglass, Corporation Attorney	291 66
Cornelius S. See, Clerk Board F and T....	75 00
Justus Slater, Clerk to Collector.....	125 00
A. D. White, Assessment Clerk.....	100 00
Isaac Morrow, Clerk to Treasurer,.....	100 00
Wm. Stephens, Clerk to Comptroller....	150 00
James T. Grady, Clerk in Collector's office.....	80 00
S. D. Dickinson, Clerk in Collector's office.....	66 66
John Creech, Clerk in Collector's office.	66 66
Walter Kissam, Clerk in Collector's office	80 00
James S. Browning, Clerk in Collector's office	50 00
Jacob Emory, tax distributor, 26 days...	78 00
Samuel Bridgart, Clerk in Collector's office, 15 days	40 00
Frank Stevens, Clerk in Collector's office, 15 days.....	40 00
Chas. W. Laws, Clerk in Collector's office, 15 days.....	40 00
Charles Freeman, Clerk in Collector's office, 15 days.....	40 00
Wm. M. Spader, Clerk in Collector's office, 15 days...	40 00
Edw. S. Pigott, Clerk in Collector's office.....	100 00
Thomas K. Halstead, Clerk in City Clerk's office.....	100 00
N. E. Feury, Clerk in City Clerk's office.	83 33
A. L. Sears, Clerk in City Clerk's office..	66 66
Wm. B. Shafer, Assessor First District...	125 00
P. H. Laverty, Assessor Second District.	125 00
H. T. Lee, Assessor Third District.....	125 00
J. M. Van Tassel, Assessor Fourth District.	125 00
Jacob Perrine, Assessor Fifth District .	125 00
A. A. Woodward, Assessor Sixth District.....	125 00
Evening Journal, printing minutes.....	250 00
American Standard, printing minutes. .	250 00
Ann Norton, cleaning rooms in City Hall.	36 00
Bridget Parker, cleaning rooms in City Hall	36 00

And for the payment of the salaries of the Board of Finance and Taxation, three months, to February 1, 1875, as follows:

I. I Van Der Beek.....	$125
K. C. Bacot.....	125
T. C. Brown.....	125
James L. Ogden.....	125
G. D. Van Keipen	125

The President calling for the aves and nays, the resolutions were adopted unanimously.

On motion of Mr. Brown, the Board adjourned. CORNELIUS S. SEE, Clerk.



Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, February 4, 1875, at 3 o'clock p. m.

Present—President Van Der Beek, Messrs. Bacot, Brown and Van Reipen.

Absent—Mr. Ogden.

On motion of Mr. Brown, the reading of the minutes of the last regular meeting was dispensed with, and they were approved as printed.

PRESENTATION OF CLAIMS.

Jersey City Gas Light Company $261 58, for gas consumed in City Hall from October 1, 1874, to January 1, 1875; John Anness, $27 45, for supplies furnished the late Township of Greenville; Frederick Byers, $62 50, for services as accountant for the Board of Finance and Taxation for the month of January, 1875. Referred to the Committee on Salaries and Claims.

American Standard, $6, for printing. Referred to the Committee on Printing and Stationery.

OFFICIAL COMMUNICATIONS.

The following official communications were received and ordered filed.

From the City Comptroller:

COMPTROLLER'S OFFICE,
JERSEY CITY, February 4, 1875.

To the Honorable the Board of Finance and Taxation:

Gentlemen—I report the following receipts of City Treasury Jan. 28 to Feb. 3, 1875, both days inclusive:

	General account.	Assessment account.	Water account.	Sinking fund.
January 28.	$2,395 43	$672 49	$1,110 19	$ 28 64
January 29.	1,341 89	769 65	....	251 84
January 31.	422 66	655 78	1,329 24	242 54
February 1.	1,703 01	1 0 00	....	62 15
Feb uary 2.	1,012 65	32 46	....	1 8 48
February 3.	2,213 61	13 89	1 068 11	13 36
	$10,08 1 28	$2 214 25	$3,507 54	$905 01

Very respectfully,
E. A. CARMAN, Comptroller.

From the City Treasurer:

TREASURER'S OFFICE,
JERSEY CITY, February 4, 1875.

To the Honorable the Board of Finance and Taxation:

Gentlemen—I have the honor to report a balance of $170 884 48 to the credit of the city in the Hudson County National Bank at the close of business February 4, 1875.

Yours, very respectfully,
THOMAS EARLE, City Treasurer.

From the Water Registrar:

To the Board of Finance and Taxation:

Gentlemen—Since the date of my last report the following lists for water rents for supply furnished by meter measurement have been placed in my hands for collection, viz:

For month ending Sept. 1, 1874.....	$6,899 15
For month ending Oct. 1, 1874.....	7,245 42
For month ending Dec 1. 1874	7,725 25
For month ending Jan. 1, 1875	7,025 89
For quarter ending Nov. 1, 1874.... ...	19,803 80

Respectfully submitted,
J. V. B. VREELAND, Register.

Six concurrent resolutions from the Board of Public Works were received and referred to the Committee on Concurrent Resolutions.

REPORTS OF STANDING COMMITTEES.

The Committee on Taxes and Assessments and Concurrent Resolutions offered the following reports:

On the petition of A. Garling and Peter Hanley, adverse to granting the same. The reports were received and adopted.

On the petition of Charles Finck, recommending the adoption of the following resolution:

Resolved, That a warrant be ordered drawn in favor of Charles Finck for $41 84, being principal and interest for the redemption of lot 268 Grand street, block 45, sold for taxes of 1851 and 1853, the said warrant to be delivered to Mr. Finck upon his filing with this Board an affidavit that he is the owner of the declaration of said sales, and has not assigned the same but has lost or mislaid them, and that as such owner he is rightfully entitled to the money shown to be due him by the record aforesaid, and also first indemnifying the city against all loss by a bond of indemnity in the sum of $75, to be approved by the Corporation Attorney.

On the petition of Charles A. Woolsey, recommending the adoption of the following resolution:

Resolved, That upon the receipt by the City Collector of the sum of $12, with all arrearages of interest and penalties on the same, he be directed to cancel the assessment for the taxes of 1874, upon lots No. 27 and 28, block 622, Virginia avenue, assessed to Charles A. Woolsey,

On Concurrent Resolutions from the Board of Public Works, recommending the adoption of the following resolutions:

Resolved, That the following resolution adopted by the Board of Public Works, to wit:

Resolved, That $541 29 be paid to J. B Cleveland, for repairs to Nicolson pavement on Grand street, from Mill Creek to Bergen avenue, for six months, from July 1st, 1874, as per contract with former city of Bergen; $95 to Garret Vreeland, Jr., for services as Commissioner of Assessments on the following improvements: Duffield avenue grading, award of damages on Hoboken avenue, New York avenue paving, New York avenue grading, Van Winkle avenue extension, be and is her by concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the Committee on Water Rates and Assessments, be and are hereby authorized to employ one extra clerk for the purpose of writing up the Water Registers for the years 1875 and 1876, at a salary not to exceed eighty dollars per month, be and is hereby not concurred in by the Board of Finance and Taxation.

The President calling for the ayes and nays, the reports were received, and the resolutions adopted unanimously.

AUDITING OF CLAIMS.

The Committee on Salaries and Claims reported correct the claim of John Anness and M. D. M. Vreeland, and recommended the adoption of the following resolutions:

Resolved, That the sum of $27 45 be paid to John Annes for supplies furnished the late Township of Greenville.

Resolved, That the Comptroller be directed to pay under direction of the Finance Committee of this Board, with interest to date of payment, certificate of indebtedness of the late Township of Greenville, No. 101, for $41 67, issued to M. D. M. Vreeland, and that the Clerk be directed to return the certificate to the holder.

The Committee on Printing and Stationery reported correct the claims of Kennard & Hay, S. M. and P. Company and John H. Lyon, and recommended the adoption of the following resolution:

Resolved, That the sum of $97 55 be paid to Kennard & Hay, S. M. and P. Company, for stationery.

Resolved, That the sum of $18 be paid to John H. Lyon, for advertising.

The President calling for the ayes and nays, the reports were received and the resolutions adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Brown:

Resolved, That a warrant be drawn on the City Treasurer in favor of said officer for $50,000, to transfer said sum from assessment account, to general account, to repay loan of October 29, 1874.

Resolved, That a warrant be drawn on the city treasurer in favor of said officer for $25,000 to transfer said sum from assessment account to water account to repay balance of loan of June 30, 1874.

By Mr. Bacot:

Whereas, It appears by the official minutes of

the Board of Water Commissioners of Jersey City, that after due notice given to contractors nineteen sealed proposals were presented to said Board on the 27th day of February, 1871, for the construction of reservoir No. 3 of the Jersey City Water Works, and that the proposal made by Mitchell & Bridgeford, contractors, for building said reservoir and completing the same in 300 days, according to the plans and specifications made for said reservoir, for the sum of one hundred and sixty-four thousand two hundred dollars ($164,200), was declared to be the lowest offer for doing said work, and was thereupon accepted by said Board, and a contract therefor was duly made and executed March 2, 1871, between said Board of Water Commissioners and the said Mitchell & Bridgeford; and

Whereas, In the prosecution of the work embraced in said contract, new plans were made on or about May, 1872, for the construction of said reservoir, and the work and materials to be used therein, thereby essentially altering said contract of May 2, 1871, and increasing the cost of the same in its present unfinished condition to the sum of $369,200 beyond the amount named in the accepted proposal of Mitchell & Bridgeford for completing the whole work; therefore

Resolved, That the Corporation Counsel be and he is hereby requested to report upon the facts referred to in the foregoing preamble and to state whether the substitution of new plans and works thus made and the payments thereon have been in accordance with law.

The President calling for the ayes and nays, the resolutions were adopted unanimously.

On motion of Mr. Van Reipen, the Board adjourned. CORNELIUS S. SEE, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, February 11, 1875, at 3 o'clock p. m.

Present—President Van Der Beek, Messrs. Bacot, Brown and Van Reipen.

Absent—Mr. Ogden.

On motion of Van Reipen, the reading of the minutes of the last regular meeting was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

The petition of John Glastein, to have a sessment cancelled; Jacob Christman, to have reduction of taxes on account of militia duty, and of E. M. Pritchard, for adjustment of assessment for taxes, were received and referred to the Committee on Taxes and Assessments.

PRESENTATION OF CLAIMS.

Hugh F. McDermott, $33 20 for advertising; referred to Committee on Printing and Stationery.

Hugh F. McDermott, $250 for printing official minutes; Thomas Bennett, $359 52 for improvement certificates, and certificates of indebtedness of Greenville; M. S. Rosenkrantz, $63 50 for coal for City Hall; N. D. Taylor, $68 for certificate of indebtedness of Greenville; referred to the Committee on Salaries and Claims.

OFFICIAL COMMUNICATIONS.

From his Honor the Mayor:

MAYOR'S OFFICE,
JERSEY CITY, Feb. 11, 1875.

To the Honorable Board of Finance and Taxation of Jersey City:

Gentlemen—I am directed by our charter to communicate with any or all of the various Boards relative to the affairs of the city whenever it may in my judgment become necessary. Therefore I would suggest the propriety of having all contracts, either written or verbal, that have been made and entered into by the Board of Public Works since their establishment, examined into so as to ascertain whether the same have been completed, and also what amounts have been paid out on them, and whether the amounts paid exceed the stipulated amounts to be paid, as by the contracts. I would also recommend that the same investigation be made as to the written or verbal contracts made and entered into by the Board of Water Commissioners and not completed at the time of the passage of our present charter. I would further recommend a careful examination of all bonds given by officials holding offices under the city, so as to ascertain whether the same are properly executed and whether the security thereon is sufficient.

As the above investigation would consume considerable time and call for great care, I would suggest that a suitable person be employed at a moderate compensation to assist in the said examination.

Respectfully yours,
HENRY TRAPHAGEN, Mayor.

Received and referred to the Committee on Taxes and Assessment.

From the City Treasurer:

TREASURER'S OFFICE,
JERSEY CITY, Feb. 11, 1875.

To the Honorable the Board of Finance and Taxation:

Gentlemen—I have the honor to report the following balances in the Hudson County National Bank at the close of business February 11, 1875:

Balance credit tax account, $45,636 63; balance credit assessment account, $53,914 07; balance credit water account, $31,553 93; balance credit sinking fund account, $45 388 06.

Yours very respectfully,
THOMAS EARLE, City Treasurer.

From the City Comptroller:

To the Honorable the Board of Finance and Taxation:

Gentlemen—I report the following receipts of City Treasury February 4 to 10, both days inclusive:

	General account.	*Assessment account.*	*Water account.*	*Sinking fund.*
February 4.	$1,176 89	$1,424 73	$145 25	$ ....
February 5.	1,456 45	252 08	458 72	384 29
February 6.	1,314 20	1,989 35	691 54	415 23
February 8.	1,001 31	1 146 20	1,712 41	339 25
Feb uary 9.	2,519 85	164 14	154 92	36 88
February 10.	889 82	1 474 34	204 33	36 15
	$8,358 65	$6 421 83	$3,356 08	$1,251 80

Very respectfully,
E. A. CARMAN, Comptroller.

Received and ordered filed,

REPORTS OF STANDING COMMITTEES.

The Committee on Taxes and Assessments and Concurrent Resolutions reported as follows:

On the petition of John S. Edwards, asking to have repaid to him the difference between the assessment as paid by him for the grading, flagging, etc., of Webster avenue and the assessment on his property, as afterwards reduced by the Commissioners to adjust unpaid assessments, adverse to granting the said petition for the reasons set forth in the opinion of the Corporation Counsel, sent to this Board June 4, 1874, The report was received and the resolution adopted.

On concurrent resolutions from the Board of Public Works, recommending the adoption of the following resolutions:

Resolved, That the following resolution adopted by the Board of Public works, to wit:

Resolved, That $234 08 be paid to Keeney & Snow, for lumber for street repairs; $27 to Matthew Erwin, for services as inspector on repairs to wooden pavement and flagging on Grand street; $95 97 to Francis Riker, for shoeing Street Department horses during the months of September and August, 1874; $372 50 to Adolph Luck, for removing sewer garbage during the month of December, 1874; $28 86 to John A. Vill, for harness and harness repairs during the months of September, October and November, 1874; $1,263 95 to John Gardner, for percentage retained on contract No. 149 for the improvement of Palisade avenue from Ravine Road to South street; $3,630 73 to O'Neill & McLaughlin, for percentage retained on contract No. 119 for the improvement of Hoboken avenue from Bergen Wood avenue to Hoboken City boundary line.

Resolved, That $80 be paid to B. Stoneham for services as clerk in office of Water Registrar for month of July, 1874.

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the Committee on Pumping and Reservoirs be and are hereby authorized to advertise for proposals for making and delivering new smoke-stack for engine No. 4 at Belleville, be and are hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolutions adopted by the Board of Public Works, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the sums hereinafter mentioned be paid to the persons named respectively, for services rendered as clerks and janitor for the month of January, 1875:

Henry H. Newkirk, Clerk	$250 00
James Reed, Committee Clerk	150 00
Abner A. Coykendall, Permit Clerk.....	125 00
Francis Bastine, janitor.....	62 50
Total.....	$587 50

Resolved That by and with the concurrence of the Board of Finance and Taxation, the Committee on Printing and Stationery be and are hereby authorized to have five hundred copies of the Chief Engineer's report printed, at an expense not to exceed fifty dollars, be and are hereby not concurred in by the Board of Finance and Taxation.

The report was received and the resolution adopted unanimously, the President calling for the ayes and nays on each resolution.

AUDITING OF CLAIMS.

The Committee on Salaries and Claims reported correct the claims of M. S. Rosenkrantz,

Frederick Boyer, and the Jersey City Gas Light Company, recommending the adoption of the following resolutions:

Resolved, That the sum of $64 be paid to M. S. Rosenkrantz for coal for City Hall.

Resolved, That the sum of $62 50 be paid to Frederick Boyes for services as accountant for the Board of Finance and Taxation for the month of January, 1875.

Resolved, That the sum of $261 58 be paid to Jersey City Gas Light Company for gas consumed in City Hall from October 1, 1874, to January 1, 1875.

The Committee on Printing and Stationery reported correct the claim of American Standard, and recommended the adoption of the following resolution:

Resolved, That the sum of $6 be paid to the American Standard, for printing.

The reports were received and the resolutions adopted unanimously, the President calling for the ayes and nays on each resolution.

MISCELLANEOUS BUSINESS.

By Mr. Brown:

Resolved, That a warrant be drawn on the City Treasurer in favor of said officer, for five thousand dollars, to transfer said sum from Assessment to Water Account, to repay balance of loan July 2, 1874.

Resolved, That a warrant be drawn on the City Treasurer in favor of said officer, for forty thousand dollars, to transfer said sum from Assessment Account to General Account, to repay loan of December 31, 1874.

The President calling for the ayes and nays, the resolutions were adopted unanimously,

By Mr. Bacot, and adopted:

Moved, That when we adjourn, it be to meet on Saturday, February 13, 1875, at 3 o'clock p. m.

Mr. Van Reipen stated that he had seen a copy of Assembly bill No. 101, and that as he believed the said bill was prejudicial to the financial interests of the city, he moved that the matter be referred to the Committee on Finance, to examine into the merits of the bill, and ascertain who are urging its passage. The motion was adopted.

On motion, the Board adjourned.

CORNELIUS S. SEE, Clerk.

Regular adjourned meeting of the Board of Finance and Taxation, held in the City Hall, on Saturday, February 13, 1875, at 3 o'clock p. m.

Present—President Van Der Beek, Messrs. Bacot, Brown and Van Reipen.

Absent—Mr. Ogden.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of Thomas Foster to have refunded difference between the amount paid by him for assessment and the assessment as reduced by the Board of Commissioners to adjust unpaid assessments.

PRESENTATION OF CLAIMS.

New Jersey Ice Company, for ice, $463 67, referred to the Committee on Salaries and Claims.

OFFICIAL COMMUNICATIONS.

From the Corporation Counsel:

CORPORATION COUNSEL'S OFFICE,
JERSEY CITY, N. J., Feb. 13, 1875.

To the Honorable the Board of Finance and Taxation:

Gentlemen—Herewith I send you to place on file, and for future reference, copy of the reports of the Commissioner of Railroad Taxation of the State of New Jersey, for the years 1873 and 1874.

The report for 1874 contains copies of the full text of the decisions of the Supreme Court recently rendered in the railroad cases, to wit, The Pennsylvania and Morris & Essex Railroad Companies, under the recent general statutes taxing railroad property, which decisions will be found of interest and profit.

Respectfully, etc.,

WM. A. LEWIS, Corporation Counsel.

CORPORATION COUNSEL'S OFFICE,
JERSEY CITY, Feb. 11, 1875.

To the Honorable the Board of Finance and Taxation:

Gentlemen—Pursuant to reference made by your Board at the last meeting for an opinion respecting contract and plans for and in connection with the building of Reservoir No. 3 and payments thereon made, I have considered the matters referred, and submit the following investigation and opinion. Under the charter of 1870, the Water Works of Jersey City were under the charge and control of a Board of Commissioners styled and known as "Water Commissioners." From an examination of the "minutes" (written record) of the proceedings of the Water Commissioners, I find on page 207, date January 16, 1871, a resolution instructing the Engineer to report "plans for building the second reservoir at Bergen Hill," which resolution concludes with this language, viz: "The late disaster having made it imperative on this Board to take extra precautions against the re-occurrence of a water famine in Jersey City."

On page 212 the record reads that the Chief Engineer reported "presenting estimate of costs of new reservoir located between Bergen and Montgomery avenues and Jefferson and Manhattan avenues."

Then follows a motion, which was adopted by the Board, instructing the Registrar to advertise "for proposals for building such reservoir."

On page 214 is recorded a motion authorizing and instructing "the Attorney of the Board to take the necessary steps towards condemning such additional property as may be required for the new distributing reservoir about to be constructed opposite the present reservoir." At a meeting held February 20, 1871, the record reads, page 220, "The Registrar, in the absence of the Engineer, submitted specification for new reservoir, which, on motion, was approved" by the Board.

At a meeting of the Board of Water Commissioners, held February 27, 1871, page 221 of the minutes, the record states that "nineteen sealed proposals were presented for building new reservoir, opposite present reservoir, to be known as Reservoir No. 3," which proposals were then opened and read, and are recorded in the minutes on pages 221 and 222, as they appear in the minutes, See exhibit A, herewith accompanying. The proposals do not appear on the files, and the minutes do not show they were filed. The contractors' proposal is not attached to contract now on file. Next follows a motion at this meeting of February 27, and adopted, in this language: "That the contract be awarded to Mitchell & Bridgeford, they being the lowest bidders, providing the securities were satisfastory." At a meeting of the Board held March 6, 1871, minutes pages 223 and 224, the record shows a communication from the Registrar, which is as follows: "From Registrar, presenting contract of Mitchell & Bridgford for building Reservoir No. 3, the same being duly signed and executed. On motion, the "President" (of the Board) was requested to sign the same, and the contract was then ordered filed." This brings us in the order of events to the consideration of this contract. The contract is on file in the Comptroller's office. It bears date March 2, 1871, and is an agreement between the Water Commissioners of Jersey City of the first part, and John W. Mitchell and David B. Bridgford, of Jersey City, of the second part. This agreement or contract is part in writing and part in print, covering two pages and is signed in presence of witness by George McLaughlin, President "for the Water Commissioners," but with no seal thereto attached, and also signed by John W. Mitchell and David B. Bridgford (the contractors), and having their seals thereto affixed. The specifications attached to the contract are printed, covering one page, and are entitled "Specification for Reservoir No. 3 of the J. C. W. W. between Manhattan, Montgomery, Jefferson and Bergenwood avenues, in Jersey City." The contract refers to "drawings," which drawings are now on file in the office of the Board of Public Works, and consist of two maps or drawings, one showing the surface or bottom of area, necessary excavations, etc., and the other showing the wall and outlines of the reservoir and a section or sections of the wall and the character and kind of work and materials required. Apart from these two drawings or plans, there appear to be no other or further "detailed plans" accompanying them. Yet some further details must have been left to the engineer, for to have the reservoir of practical benefit there must be some mode and plan of getting the water in and out of it, which mode or plan, and the details of which, do not appear by or upon these particular drawings, nor is the location of any water gate or drain pipe shown. By the terms of the contract "the said party of the second part (Mitchell and Bridgford), in consideration of the price thereinafter agreed to be paid, agrees with the said party of the first part (the Water Commissioners) to build Reservoir No. 3 on the property of the party of the first part in Jersey City, and complete the same in accordance with the specifications thereto annexed, and the accompanying drawings to be taken as part of the contract," which drawings were therein stated as being on file in the office of the Water Commissioners. The work was required to be commenced within ten days from date of contract, and the time of completion on or before March 2, 1872.

The covenants and agreements between the parties, as contained in the contract, are in this language, viz: "and the party of the first part "hereby agrees to pay, and the party of the sec-"ond part hereby agrees to receive, the follow-"ing prices, as full compensation, for furnishing "all materials and labor, according to the speci-"fication and plans which may be furnished "under this contract, viz.:

"To embankment, per yard..... ...$0 35
"To earth excavation, per yard..... 07
"To rock excavation, per yard..... .... 2 00
"To slope wall and backing, per yard..... 3 10
"To cut stone masonry, per yard.....40 00
"To rubble masonry, per yard..... ...12 00
"To concrete masonry, per yard..... ...12 00
"To brick masonry.....20 00"

This contract contains no covenant, agreement or provision to complete the contract for any certain sum in gross, or not to exceed any

certain sum in gross. There is no reference made in the contract or specifications to a sum total or aggregate amount which the reservoir is to cost, or which is not to be exceeded in its construction. The contractors, by the terms of their contract made with the Water Commissioners, do not bind themselves to perform the contract and complete the work for any fixed sum as a total or aggregate; on the contrary, they expressly covenant that they will construct the reservoir according to the said specifications and drawings, at and for the prices named in the contract, and the Water Commissioners expressly covenant to pay the contractors at said prices respectively for all the work and materials furnished in the performance of such contract. The prices named in the contract are prices by the yard.

If, as the resolution of reference to counsel supposes, these contractors, Mitchell & Bridgford, proposed to the Water Commissioners to build this Reservoir No. 3, for $164,200, then in order to have bound the contractors to that proposition, in the preparation of the contract, there should have been incorporated in it, in terms explicit, not only the undertaking to furnish all materials and labor required at the several prices therein stated, but also an agreement to complete the contract fully at a price or cost in the aggregate not to exceed the sum of $164,200. Whatever the proposition of Mitchell & Bridgford may have been as to a sum in gross, and whatever the purpose or expectation of the Water Commissioners respecting it, the fact remains, that this contract, prepared for the Board, approved by the Board, and signed by the President by direction of the Board, wholly fails to embrace any such proposition, or to bind or limit the contractors to any sum in the aggregate. By the plain terms of this contract, the sequence is inevitable, that either the Water Commissioners had no purpose to bind these contractors to any aggregate fixed sum as a limit, or, having such purpose, failed to accomplish it in and by the contract they thus made.

Blanks were provided for bidders, with quantities stated, headed "assumed quantities." See Exhibit B, herewith accompanying. On the basis of these "assumed quantities," the several proposals, it appears, were considered, and the lowest bidder determined by this test. These assumed quantities were doubtless not regarded exact, and could not in the nature of things, embracing a work of so great magnitude, be strictly accurate. They are an approximation at best. The very fact that they are styled "assumed quantities" is evidence of itself that they are not known quantities. The more accurate they are with prices fixed, the nearer can be estimated the actual costs. But if greatly inaccurate, the variance will appear, and the cost be known when the work is completed, if not earlier. These contractors agreed to build a reservoir according to the said plans and drawings, and at the prices fixed for the different kinds of material and work, and the Water Commissioners obligated the city to pay those prices for all the work required under that contract, and in my opinion under the terms of that contract, whatever quantities of the several kinds are required to complete the work the contractors can lawfully exact pay for at the prices fixed, whether the actual aggregate cost equals or doubles the estimated cost, that is, the cost based on the "assumed quantities."

The Board of Water Commissioners held their last meeting April 5, 1871, being superseded then by the Board of Public Works, organized under the charter passed March 31, 1871, which abolished the Board of Water Commissioners and transferred their department to the charge of the Board of Works.

A portion of the land embraced within the limits of Reservoir No. 3, and included in the plan or drawing of the Water Commissioners, remained for the Board of Works to purchase. Several months elapsed before the Board of Works completed the purchases and acquired the title and possession of the lands for this reservoir which was already under contract.

On the west side of the reservoir, the plan shows a reentrant angle in the wall made necessary to avoid occupying Bergenwood avenue, which is crooked at that point. With a view of straightening this west wall as appears from the Board of Works' minutes (printed minutes) on page 89, of meeting held July 25, 1871, the Committee on Pumping and Reservoirs was authorized to negotiate for the purchase of land required for the straightening of the westerly line of the new reservoir.

The purchase was subsequently made by the Board. Bergenwood or Summit avenue, likewise being straightened, was located further west, and the result was to include about one acre more of area in the reservoir and shorten the west wall to be built, by straightening it. A certificate of the Chief Engineer, dated January 9, 1872, entitled the contractors, Mitchell and Bridgford, to receive on their contract $1,700, which appears to be the last certificate they received for work and materials on this contract up to the time of their assignment of the contract, the warrant for which amount appears to have been countersigned by the Registrar, January 23, 1872, and which the Registrar informs me, made a total sum paid to Mitchell and Bridgford for construction of Reservoir No. 3 of $199,500. The statement is gathered from inquiry that at this point the reservoir was far from completion. By an agreement and assignment on file in the Comptroller's office, under the hands and seals of Mitchell and Bridgford and J. B. Cleveland, bearing date January 10, 1872, the said Mitchell and Bridgford assign to the said Cleveland all their right and interest in the contract for building Reservoir No. 3, and to all moneys due and to grow due thereon; and the said Cleveland therein agrees to faithfully and fully execute and perform said contract. To this assignment the Board of Works assented. See printed minutes of meeting January 26, 1872 on page 188, as follows: "Resolved, that the assent of this Board be given to the assignment by Mitchell and Bridgeford to Jeremiah B. Cleveland of the contract of March 2, 1871, for the construction of Reservoir No. 3, and that the bond executed by Jeremiah B. Cleveland, John R. Mullaney and Orestes B. Cleveland to the Mayor and Aldermen of Jersey City in the sum of $50,000, dated January 10, 1872, be accepted." Subsequent payments made to J. B. Cleveland, under this assignment, the first of which was ordered June 11, 1872, are a still further assent (if any were needed,) by the Board of Works to this assignment.

By reference to printed minutes of the Board of Works, meeting April 29, 1872, I find the Chief Engineer was instructed by resolution of the Board to prepare and present to the Board for its use a "complete and detailed plan" of Reservoir No. 3, as then being constructed and planned, "showing how the same would be when finished, and also showing the capacity of the same."

At the meeting held May 7, 1872 (page 20 of the minutes), the Chief Engineer reports plan and detailed drawings for the construction of Reservoir No. 3, in the preparation of which the communication states he "adhered to the instructions given by the Board as regards the general outlines, modifying them only as the exigencies of the work required." He adds, "The storage capacity of this reservoir will be, at a water level of 127 feet, slightly in excess of twenty-five millions of cubic feet. The total area 26.8-10 acres." The report was referred to Committee on Pumping and Reservoirs. At a meeting held May 10, 1872 (page 30 of the minutes), the drawings and plans submitted by the Chief Engineer on the 7th inst., were approved and adopted.

The original plan for a sloping earth wall was changed by the substitution of a plan for a stone wall. Whatever its advantages or disadvanta-

ges may have been, it was calculated to give greater capacity to the reservoir. By the alteration of plan, a stone wall was proposed to be built across the centre of the reservoir, dividing the reservoir in two parts or sections. Mr. Cleveland, to whom the contract had been assigned, proceeded with the work under the contract prices, and as I am now informed, according to the plans as changed. The Registrar informs me there has been paid to Mr. Cleveland on account of contract for Reservoir No. 3 the sum of $334,000. Nothing has been paid him on that contract since January 15, 1874, which was a payment of $1,000, ordered January 13, 1874, since which time the work on Reservoir No. 3 has been substantially discontinued, I learn, or wholly stopped. However desirable or beneficial to the city the alterations may be claimed to be, and under whatever misapprehension of right they may have been made, nevertheless the change of plan thus made whereby the reservoir included more territory than was contemplated in the contract, and whereby the walls were essentially changed in the character and kind of work and materials from that embraced under the contract, and whereby any important changes were made, was, in my opinion, without lawful authority, and was made and done in contravention of the provisions of the charter, which require advertisement for proposals when the cost of any contemplated improvement will exceed five hundred dollars.

So much and such parts of the payments made as have been for work and materials on the alterations and not required by the original plan have been injudicious and unadvised, or if advised certainly ill advised, and doubtless made by the Board of Works under a misapprehension of law.

The data furnished by the Registrar shows that no payments have been made on construction of Reservoir No. 3 within a year past, and I learn on inquiry that work on the reservoir has been stopped for a year or upwards.

Changes made in the plans, unauthorized by statutory provisions, cannot vary or impair this contract.

The work having progressed under a plan considerably at variance with the plan accompanying the contract, it may be a question of grave consideration whether the original plan can now be carried out with saving and benefit to the city.

But notwithstanding these departures in the plan, in my opinion the Water Commissioners' contract, as to all the work and materials it provides for, and to no greater extent, still remains in force.

Respectfully submitted,

WILLIAM A. LEWIS,
Corporation Counsel.

"Exhibit A."

BIDDERS' NAMES.	Complete.	Embankment.	Earth excavation.	Rock.	Slope wall and backing.	Cut stone masonry.	Rubble masonry.	Concrete masonry.	Brick masonry.	Days, at $20 each.
Wm. Robertson	$295,500 00	$0 70	$0 20	$6 50	$3 40	$100 00	$15 00	$8 00	$17 00	400
George W. Downing	255,895 00	45	40	2 25	5 50	60 00	8 50	7 50	12 00	300
W. C. White	278,500 00	75	30	2 03	5 22	140 00	8 50	8 00	12 75	600
Fielder, Spencer & Co	197,700 00	58	28	2 50	2 00	80 00	16 00	8 00	12 00	300
Sherry & Lennon	232,050 00	84	50	2 55	2 49	98 00	25 00	18 00	9 00	400
J. Sloat	247,700 00	93	25	2 25	2 50	140 00	8 00	7 50	13 50	500
Harvey & Bliss	177,251 00	93	25	2 25	2 50	51 00	30 00	15 00	25 00	250
Mitchell & Ridgeford	164,290 00	32	20	2 00	2 50	40 00	8 00	3 00	8 00	470
M. McConville	591,000 00	2 30	1 07	4 30	6 00	100 00	12 00	4 00	8 00	300
Fairchild & Van Winkle	208,000 00	44	20	2 40	3 45	30 00	20 00	3 00	20 00	400
John Lee & Co	210,850 00	30	40	2 50	3 75	35 00	8 00	20 00	30 00	300
O'Connor & Shannon	190,100 00	63	05	2 75	4 50	80 00	4 00	12 00	12 00	300
M. Tierney	167,000 00	01	1 00	2 00	2 25	150 00	8 00	8 00	12 00	450
Thos. Cummings	208,195 00	45	20	2 50	3 75	150 00	29 00	10 00	20 00	350
O'Neill & McLaughlin	273,100 00	65	30	3 00	5 00	85 00	15 00	11 00	11 00	250
Geo. Birrell	218,195 00	45	20	2 50	3 75	45 00	8 00	8 00	11 00	250
Robert A. Reid	273,850 00	20	20	2 00	6 75	85 00	12 00	10 00	15 00	350
Thos. Gaffney	242,750 00	67	30	2 00	6 50	29 00	3 00	5 00	7 00	300
No signature	273,250 00	1 20	1 25	2 00	5 40	15 00	10 00	8 00	12 00	300
		85	23							

Exhibit B.

(Being the form of printed blank furnished bidders on Reservoir No. 3.)

To the Water Commissioners of Jersey City:

I will contract to build the above-named reservoir, complete according to the specifications and drawings of the same in the office of the Water Commissioners, for the following prices:

Respectfully submitted,

Assumed quantities.	Prices.	Amt's.
Embankment, 100,000 yards, at...	....	....
Earth excavation, 100,000 yards, at.....	...	....
Rock excavation, 25,000 yards, at.	....	....
Slope wall and backing, 20,000 yards, at.....	....	....
Cut stone masonry, 50 yards, at...	....	....
Rubble masonry, 50 yards, at.....	...	....
Concrete masonry, 50 yards, at...	....	....
Brick masonry, 50 yards, at.....	....	....
Number of working days required for completing contract, to be computed at twenty dollars per day in comparison of bids at	$20 00	
Total.....	..	....

Jersey City, — ——, ———, 1871.

Sureties' Promise.

We, the undersigned, do hereby agree, severally and jointly, to become sureties in the sum of fifty thousand dollars for the faithful and satisfactory performance of any contract based upon the above proposal, if awarded to the above-named.

Jersey City, ——— 1871.

——— Residence, ———
——— Residence. ———

This proposal must be enclosed by itself in a sealed envelope, endorsed with the name of the work.

On motion, the communication was received and ordered filed, and a copy sent to his Honor the Mayor.

REPORTS OF STANDING COMMITTEES.

The Committee on Taxes and Assessments and Concurrent Resolutions, offered the following reports:

On the petition of John W. Smith, recommending the adoption of the following resolution:

Resolved, That the sum of $13 be paid to John W. Smith, to refund amount erroneously assessed to and paid by him for water rents, for the years 1872 and 1873

On Concurrent Resolutions from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following preambles and resolution, adopted by the Board of Public Works, to wit:

Whereas, It is necessary in order to complete the improvement of Washington street, from Essex street to East Central avenue, that the abutments and centre pier for draw-bridge on Washington street should be built; and

Whereas, The Board of Aldermen on the 12th day of November, 1872, concurred in the resolution passed by this Board, October 29, 1872, that "the whole of the expense of building abutments for drawbridge on Washington street should be borne by the city at large and paid by general tax;" and

Whereas, It is the opinion of this Board that said abutments and pier should be at once commenced and carried forward to completion; therefore

Resolved, That by and with the concurrence of the Board of Finance and Taxation, this Board be and are hereby authorized to advertise for proposals for building said abutments and piers as are heretofore mentioned, be and the same is hereby concurred in by the Board of Finance and Taxation, provided that the cost of building and completing said abutments and centre pier shall not exceed the sum of twenty-five thousand dollars; and also provided, that the proposals to be issued for said work shall specify that no claim for damages shall be allowed for any detention or delays that may occur by reason of any proceeding at law or in equity, whereby the city may be enjoined or the improvement stayed.

The reports were received and the resolutions adopted unanimously, the President calling for the ayes and nays on each resolution.

The Committee on Finance reported on the matter of Assembly bill No. 101, referred to them at the last meeting, recommending the adoption of the following preambles and resolutions:

Whereas, The attention of the Board of Finance and Taxation has been called to Assembly Bill No. 101, entitled a supplement to the act entitled "An Act to reorganize the local government of Jersey City," recently introduced into the Legislature of this State, the provisions of which bill are intended to promote private interests at the expense of the taxpayers of Jersey City, and if enacted will result in serious embarrassment to the financial interests of this city; and

Whereas, The preamble to said bill contains statements, neither sanctioned by public opinion nor entertained by any of the constituted authorities of Jersey City, but represents solely the views of the party interested in work to be performed under the provisions of said bill; therefore,

Resolved, That the passage of Assembly Bill No. 101, above referred to, will in the opinion of this Board be highly detrimental to the public and financial interests of Jersey City, and the members representing this city and County in the Legislature are requested in the interests of the taxpayers of Jersey City to oppose the enactment of said bill.

Resolved, That the foregoing preamble and resolution be signed by the President and members of this Board, and that the Clerk be directed to send certified copies thereof to the Senate and House of Assembly and to the Governor of this State, and to the Senator from Hudson County.

The President calling for the ayes and nays, the report was received, and the resolutions adopted unanimously.

By Mr. Van Reipen, and adopted:

Moved, That the President and two other members, to be appointed by the President, be appointed a committee to go to Trenton and look after the interests of the city, so far as they may be affected by the passage of Assembly Bill No. 101. The President appointed as such committee Messrs. Van Reipen and Bacot.

By Mr. Bacot, and adopted:

Moved, That the Mayor and Corporation Counsel be requested to go to Trenton with the said committee.

On motion of Mr. Bacot, the Board adjourned. CORNELIUS S. SEE, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, February 18, 1875, at 3 o'clock p. m.

Present—Messrs. Bacot, Brown and Van Reipen.

Absent—President Van Der Beek, and Mr. Ogden.

On motion of Mr Van Reipen, Mr. Brown was elected President pro tem.

The minutes of the last regular meeting were read and approved.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of John R. Martin to have poll tax cancelled, received and referred to the Committee on Taxes and Assessments.

Communication from Conyngham & Co., claiming interest on account of non-payment of amount due for coal, received and referred to the Committee on Salaries and Claims.

OFFICIAL COMMUNICATIONS.

From the Corporation Counsel:

CORPORATION COUNSEL'S OFFICE,
JERSEY CITY, Feb. 18, 1875.

To the Honorable the Board of Finance and Taxation of Jersey City:

Gentlemen—Herewith find accompanying copy of communication I have this day sent to the Board of Chosen Freeholders of the County of Hudson, respecting the Washington street bridge in Jersey City.

I think it will be found that the Chosen Freeholders have as yet made no adequate provisions for defraying the expenses of the bridge, which, by their resolution, they undertake to furnish.

To issue and sell bonds for that purpose, they will doubtless require special legislation, and to provide for it otherwise, by putting it in the tax levy, will not meet with favor. I deem it my duty to call attention to the situation, before the city incurs expense and awards contracts.

Respectfully, &c.,
WM. A. LEWIS, Corporation Counsel.

CORPORATION COUNSEL'S OFFICE,
JERSEY CITY, Feb. 18, 1875.

To the Hon. the Board of Chosen Freeholders of Hudson County:

Gentlemen—Permit me to call attention to the resolution of the Board of Chosen Freeholders to furnish bridge or superstructure for Washington street improvement in Jersey City, and to raise the inquiry whether suitable and adequate provision has been made to obtain the means to defray the expenses of such undertaking.

You will doubtless deem it unwise to put the whole expense in the tax levy of any one year, and the counsel to the Board will advise you as to your authority to issue and sell bonds for the purpose of this bridge without further special legislation.

The city authorities having the building of abutments and support for the bridge under consideration are hardly warranted in the outlay at the present time, unless they can be reasonably assured the Chosen Freeholders will be able to provide the bridge when abutments and piers are completed.

It is respectfully suggested that this matter be referred to the Counsel of your Board, and to committee with instructions to the committee to confer with the Board of Public Works and the Board of Finance and Taxation of Jersey City, that there may be a full understanding between the County and City authorities on the subject matter of this Washington street bridge, and no misapprehension.

Very respectfully, WM. A. LEWIS.

From the City Treasurer:

TREASURER'S OFFICE, CITY HALL,
JERSEY CITY, Feb. 18, 1875.

To the Honorable the Board of Finance and Taxation:

Gentlemen—I have the honor to report the following balances in the Hudson County National Bank at the close of business February 18, 1875:

Balance credit tax account.....	$89,704 86
Balance credit assessment account..	13,139 45
Balance credit water account.....	43,901 74
Balance credit sinking fund account	46,558 67
	$193,304 72

Yours very respectfully,
THOMAS EARLE, City Treasurer.

From the City Comptroller:

COMPTROLLER'S OFFICE, CITY HALL,
JERSEY CITY, February 18, 1875.

Honorable Board of Finance and Taxation:

Gentlemen—I report the following receipts to City Treasury February 11 to 17, 1875, both days inclusive:

Date	General account.	Assessment account.	Sinking fund.	Water account.
February 11.	$1,949 74	$439 50	$1,746 00	$3,193 93
February 12.	328 72	.....	252 25	.....
February 13	983 99	1,498 91	.....	314 70
February 15.	1 414 58	1,172 95	224 87	289 31
February 16.	2,122 46	2,133 16	213 77	5 272 63
February 17.	2,620 87	357 25	401 53	1,538 83
	$9,420 35	$5 551 77	$2,638 42	$10,614 50

Yours respectfully,
E. A. CARMAN, Comptroller.

From the Board of Aldermen:

CITY CLERK'S OFFICE, CITY HALL,
JERSEY CITY, February 18, 1875.

Honorable Board of Finance and Taxation:

Gentlemen—The annexed is a copy of a resolution passed by the Board of Aldermen of Jersey City, at its meeting held on the 16th inst., and approved by his Honor the Mayor on the 18th inst. Yours respectfully,

JOHN E. SCOTT, City Clerk.

Resolved, That the concurrent resolution of the Board of Public Works, presented February 2, 1875, concerning the construction of centre pier for Washington Street Bridge, be referred to a special committee of three, and that the Board of Finance and Taxation and Board of Public Works are hereby requested to appoint committees from their respective Boards to act with such committee, and to confer with the authorities of the Central Railroad Company and such other parties as they may deem advisable.

By Mr. Van Reipen and adopted:

Moved, that the communication be received, and the committee requested by the said communication be appointed.

By Mr. Van Reipen and adopted:

Moved, that the committee consist of the President pro tem., President Van Der Beek and Mr. Bacot.

From the Board of Public Works:

At a meeting of the Board of Public Works held February 16, 1875, the following communication was received, read and the Clerk directed to forward a copy to the Honorable the Board of Finance and Taxation, for their consideration:

OFFICE OF COMMISSIONERS OF ASSESSMENTS,
JERSEY CITY, N. J., Feb. 16, 1875.

To the Board of Public Works of Jersey City:

Gentlemen—The following is a copy of a letter written and mailed from this office, February 6, 1875, to Mr. Arthur Speilman, engineer in charge of the improvement of Hoboken avenue.

[Copy].

BOARD OF PUBLIC WORKS,
OFFICE OF COMMISSIONERS OF ASSESSMENTS,
JERSEY CITY, N. J., Feb. 6, 1875.

A. Speilman, Esq:

Dear Sir—The improvement of Hoboken avenue was, on November 24, 1874, referred to the Commissioners of Assessments by the Board of Public Works, and as it is impossible for us to complete the same from data in this office, we respectfully request that you will furnish us with the amount of flagging, old and new, and curbing, new and reset, done in front of each lot or plot on said avenue. Hoping that you will send us the necessary information at your earliest convenience, I remain very respectfully, your obedient servant,

NICHOLAS G. VREELAND,
Assessment Clerk for Commissioners of Assessments.

On February 8 Mr. Speilman called at this office, and stated to Mr. N. G. Vreeland, As-

sessment Clerk, that as the city had refused to pay him for services already rendered on the improvement, he should decline all further labor on the work until his former claim is paid.

This assessment will amount to two hundred thousand dollars, the interest on which amounts to nearly one thousand two hundred dollars per month, and it is desirable that it should be completed and confirmed at the earliest opportunity.

We therefore report the above as the reason of our inability to complete the same until we can get the information desired, and would request that suitable action be taken by your Honorable Body to enable us to make and complete the assessment.

Respectfully submitted,
GARRET VREELAND, JR.,
CHARLES O. POTTER,
Commissioners of Assessments.

HENRY H. NEWKIRK, Clerk.

Received, and referred to the Corporation Counsel.

From the Corporation Attorney in relation to claim of J. F. McGee, Esq., counsel with Henry Roussel. Received and referred to the Corporation Counsel.

Communication from J. N. Van Tassel, Assessor of the Fourth District, in relation to petition of E. Chilton for adjustment of assessment of taxes. Received, and the petition and communication referred to the Committee on Taxes and Assessments.

Six concurrent resolutions from the Board of Public Works were received and referred to the Committee on Concurrent Resolutions.

REPORTS OF STANDING COMMITTEES.

The Committee on Salaries and Claims offered the following reports:

On the claim of Noah D. Taylor, $68 for certificate of indebtedness of the late township of Greenville, and Thomas Bennett, $359 52 for improvement certificates of indebtedness of Greenville, recommending that they be referred to the Corporation Attorney.

On the claim of Hugh F. McDermott, $350 for printing minutes, adverse to paying the same.

On the bond of George Duran as Inspector of Scales, Weights and Measures, recommending that it be returned to him without any action being taken on the same by the Board.

The reports were received and adopted.

The Committee on Concurrent Resolutions reported on the concurrent resolution passed by the Board of Public Works, Feb. 21, 1875, to wit:

Resolved, That $95 be paid to Charles O. Potter for services as Commissioner of Assessments, recommending that the same be returned to the Board of Public Works and that they be requested to specify in said resolution the different assessments for which the said amount is due, and that the said Board be requested to so specify the different assessments in each concurrent resolution hereafter sent to this Board directing payment to Commissioners of Assessments.

The report was received and the recommendation adopted.

REPORTS OF SPECIAL COMMITTEES.

The Committee appointed to go to Trenton in reference to Assembly bill No. 101, reported that they had visited Trenton, and that the committee to whom the said bill was referred, had appointed Tuesday evening next as the time when the said committee would hear their objections against the said bill.

AUDITING OF CLAIMS.

The Committee on Salaries and Claims reported correct the claim of M. S. Rosenkrantz, and recommended the adoption of the following resolution:

Resolved, That the sum of $31 50 be paid to M. S. Rosenkrantz for coal for City Hall.

The President calling for the ayes and nays, the report was received and the resolution adopted unanimously.

On motion of Mr. Van Reipen, the Board adjourned. CORNELIUS S. SEE, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, February 25, 1875, at 3 o'clock p. m.

Present—Messrs. Bacot, Brown and Van Reipen.

Absent—President Van Der Beek, and Mr. Ogden.

The President being absent, the Clerk called the meeting to order.

On motion, Mr. Brown was elected President pro tem.

The reading of the minutes of the special meeting of February 13th, and of the regular meeting of February 18th was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

The following communication was received from the Hon. A. T. McGill:

HOUSE OF ASSEMBLY, TRENTON, N. J., February 18, 1875.

To the Board of Finance and Taxation of Jersey City:

Gentlemen—A bill has been introduced in the House of Assembly to provide for the establishment of a public park on the Jersey City Heights and is now in the possession of the House Committee on Municipal Corporations. It is Assembly Bill 232, and provides in substance:

1. Power to lay out certain land in a subsequent section mentioned as a public park vested in three commissioners to be thereafter provided for.

2. Commissioners to cause survey and map of lands east of Palisade avenue, and bounded northerly by Ravine road, southerly by north line of C. J. Mooney, easterly by Monmouth street.

3. Commissioners may enter said lands to survey.

4. Hillside road vacated and made part of park.

5. On application of ten persons, owners of lands adjacent to park, to Judges of Court of Common Pleas of Hudson County, the Court is to appoint three commissioners to take land for the park, ascertain its value and assess costs upon lands benefited.

6. Commissioners to be sworn to justly, &c., perform their duties.

8. Part of cost (not mentioned) to be assessed upon city of Jersey City.

10. Owner of one half lands annexed may kill improvement, by remonstrance.

11. Treasurer of Jersey City, Treasurer of Commissioners, Collector of Jersey City, Collector of Commissioners, and be compensated for services.

13. Awards for lands taken to be paid by certificates of indebtedness, which are to be paid out of assessments collected.

16. Assessments to be liens, and lands may be sold to satisfy same if not paid.

19. Commissioners to give bonds in $5,000 each.

23. Commissioners to be paid not more than five dollars per day.

24. Certiorari limited to six months after confirmation of assessment.

Court of Common Pleas to consider and confirm assessment.

Mr. Bacot can furnish you with a copy of Assembly bill 251 (relating to a claim of Matthew Armstrong for work done on the J. C. and Bergen plankroad).

Assembly Bill No. 235 provides:

"1. That in case any work has been done or materials have been furnished for the improvement of any road in any town or township within the limits of Jersey City, and such work or materials were not duly advertised and contracted for within the manner prescibed by law, then it shall be lawful for the Board of Public Works of Jersey City, and their successors in office, if it appears that such work and materials were furnished on such road by order of any Board in any town, or by the engineers of such Board having coarge of the work on any such road, to order paid to the person or persons who may have done or furnished the same such sum of money in payment therefor as to said Board of Public Works, or their successors in office, may seem just and reasonable, having regard to the benefits derived by the public from such work and materials."

2. Take effect immediately.

This bill is supposed to relate to Greenville matter. I will be obliged if you will make such suggestions and give me such information concerning these bills as will enable me to do my duty to Jersey City's interest.

Respectfully yours, A. T. McGILL.

From the counsel of the Board of Chosen Freeholders:

New Jersey Supreme Court—The State, Edmund W. Kingsland, prosecutor, vs. The Board of Finance and Taxation of Jersey City, James H. Love, Collector of Taxes of Jersey City, and Thomas Earle, Treasurer of Jersey City, defendants. On rule to show cause.

To the above-named defendants:

Take notice, that I shall apply to the Justices of the Supreme Court of Judicature of the State of New Jersey, at the State House in the City of Trenton, on Thursday, the twenty-fifth day of February instant at ten o'clock in the forenoon, or as soon thereafter as the said Court can attend to the same, for a rule to show cause why a mandamus should not issue to compel the payment to the said Prosecutor of the State, State, School and County taxes assessed against the city of Jersey City for the year A. D. 1875. Yours, &c.,

J. H. LIPPINCOTT, Attorney of Prosecutors.

Received and referred to the Corporation Attorney.

PRESENTATION OF CLAIMS.

A. G. Bidwell $20, for certificate of indebtedness of the late Township of Greenville. Referred to the Committee on Salaries and Claims.

OFFICIAL COMMUNICATIONS.

From the City Treasurer:

TREASURER'S OFFICE, CITY HALL, JERSEY CITY, Feb. 25, 1875.

To the Honorable the Board of Finance:

Gentlemen—I have the honor to report the following balances in the Hudson County National Bank at the close of business February 25, 1875:

Balance credit tax account.....	$75,340 22
Balance credit assessment account..	18,194 93
Balance credit water account.....	41,607 95
Balance credit sinking fund account	47,609 79

Yours very respectfully,

THOMAS EARLE, City Treasurer.

From the City Comptroller:

COMPTROLLER'S OFFICE, CITY HALL, JERSEY CITY, February 25, 1875.

Honorable Board of Finance and Taxation:

Gentlemen—I beg to report the following receipts to City Treasury February 18th to 24th, both days inclusive:

Date	*General account.*	*Assessment account.*	*Sinking fund.*	*Water account.*
February 18.	$973 65	$7,014 44	$78 19	$224 21
February 19.	854 23	1,024 12	330 69	120 00
February 20.	2,259 99	2,352 09	250 17	721 00
February 22.	.....	.....	.....	.....
February 23.	733 38	485 46	382 89	371 83
February 24.	760 09	481 67	42 37	125 00
	$5,581 84	$6,361 78	$1,084 31	$1,562 09

Yours respectfully,

E. A. CARMAN, Comptroller.

From the Corporation Counsel:

TRENTON, N. J., February 24, 1875.

To the Honorable the Board of Finance and Taxation:

Gentlemen—Herewith I send you Assembly bill No. 315, being a supplement to an act entitled "An act to incorporate the New Jersey Sugar Refining Company."

The real object of this bill seems to be to enable this Sugar Refining Company to get water beyond the limits of Jersey City and conduct it to their refineries in the city by means of pipes which the act authorizes them to put down in any public streets or highways; and the language of the act is, "Without the let, hindrance or disturbance of any person or authority."

The authority given by this act, if it becomes a law, is absolute, and cannot be questioned. The authority is to procure water independent of the city water works, and to lay necessary pipes in the public streets, and to that extent to exclude the public use of the streets.

The draft of the act is ingenious, and with the evident design of concealing its real purpose, which purpose is, doubtless, to avoid the necessity of using the water furnished by the city at great public expense. In other words, it seems to be the intent of this proposed legislation to provide water for the purposes of this Company to use to the exclusion of the water furnished within city limits by the Jersey City Water Works. This act is against public policy, and should not be suffered to pass. It would be a bad precedent on the statute book.

Suppose all the manufacturers, Railroad Companies and other corporations, requiring the use of large quantities of water in the city, were to supply themselves by private enterprise under exclusive privileges, secured and protected by special legislation, what would become of the great outlay by the city to supply the demand for water within city limits?

If it is proper to pass a bill of this character, what objection could be urged against any number of persons associating themselves and asking legislation to supply themselves with water, independent of the city supply, and regardless of the great expense the city has been to in order to furnish a supply of water?

This act, it seems, would deprive the city of any return for its outlay, by declining the supply of water already at hand, and procuring water elsewhere, while in case of fire, the city would doubtless be expected and required to supply the water, as well as the apparatus to extinguish the fire.

Public attention should be called to this act, which has passed a second reading, and is laid over, as I learn, to March 1st, for further consideration.

Very respectfully,

WM. A. LEWIS, Corporation Counsel.

From the City Collector:

OFFICE OF CITY COLLECTOR,
JERSEY CITY, February 24, 1875.

To the Honorable Board of Finance and Taxation:

Gentlemen—This is to certify that I have received for collection in my office, the following assessment maps:

Grading New York avenue, from Ferry to Griffith.....	$1,033 82
Paving, flagging, curbing and grading intersections New York avenue, Ferry to Griffith	13,728 03
Grading Duffield avenue, from Newark avenue to Van Keuren avenue	42,769 97
Main sewer, known as the Third Ward Sewer, in old Hudson City...	139,969 51
Main sewer, known as the Ninth Ward Sewer, in old Hudson City...	69,031 02

Very respectfully,

JAMES H. LOVE, City Collector.

The above communication were received and ordered filed.

REPORTS OF STANDING COMMITTEES.

The Committee on Taxes and Assessments and Concurrent Resolutions reported as follows:

On the petition of E. M. Pritchard, recommending the adoption of the following resolution:

Resolved, That upon the receipt by the City Collector of one-half the amount due for taxes on lots 39 and 41, block 286, Bridgman avenue, together with all arrearages of interest and penalties, he be directed to cancel the assessment for taxes against said lot 39, block 286, Bridgman avenue.

On the petition of E. Cantlon, adverse to granting the same.

On concurrent resolutions from the Board of Public Works, recommending the adoption of the following resolutions:

Resolved, That the following resolution, adopted by the Board of Public Works, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the Committee on Public Buildings, Grounds and Parks of this Board, be and are hereby authorized to advertise for proposals for building water closets for School Building No. 6, in accordance with the plans approved by the Board of Education and the specifications for the same.

Resolved, That by and with the concurrence of the Board of Finance and Taxation, Abram C. Tuers be and is hereby appointed Commissioner of Assessment, in place of Jasper Wandle, interested on the improvement of Hoboken avenue.

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the contract for building culvert under the tracks of the Pennsylvania Railroad Company, on the line of Factory street, be and the same is hereby awarded to James McLaughlin at the prices named in his proposal, he being the lowest bidder for doing the work and furnishing materials.

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the contract for building about one hundred feet of sewer in Bay street, be and the same is hereby awarded to James McLaughlin at the price named in his proposal, he being the lowest bidder for doing said work.

Resolved, That the sum of $672 89 be paid to John M. Shannon, for percentage retained on the improvement of New York avenue, from Griffith street to Ferry street, contract No. 207; $34 46 to F. P. Gautier for ice furnished to Street Department stable; $360 to Adolph Luck for removing sewer garbage during the month of January, 1875; $36 75 to J. S. Washburn for shoeing Street Department horses during the months of December, 1874, and January, 1875; $48 35 to Francis Riker for horseshoeing from December 2 to 30, 1874; $32 61 to Francis Riker for horse shoeing during the month of November, 1874; $37 55 to John C. Lawrence for harness and harness repairs during the month of January, 1875; $258 29 to Cooley & Lampmann for repairs to Street Department carts and wagons during the months of December, 1874, and January, 1875, be and the same are hereby concurred in by the Board of Finance and Taxation.

The same committee reported as follows:

On concurrent resolution from the Board of Public Works, authorizing the employment of two additional clerks to assist in writing up the Water Registrar for the year 1875, as follows:

Your committee respectfully report that to this and similar resolutions adopted by the Board of Public Works and sent to this Board for concurrence, in the employment of additional clerks in that department of the city government, due consideration has been given, resulting in the conclusion that the interests of the city do not warrant the expenditure proposed in said resolution.

Your committee would state that after the first day of July (when the penalty attaches for non-payment of water bills), ample time is afforded for the preparation of the books and accounts for the water taxes payable in May of the ensuing year, and had the intervals of time already elapsed been suitably employed in forwarding this work, no necessity would now exist, as alleged, for the employment of additional clerks.

It is also suggested that employees, necessarily prevented at this season of the year from discharging the outdoor duties of the office, might be profitably engaged in rendering the temporary assistance said to be required.

Your committee would therefore recommend that the resolution be not concurred in.

The same committee reported on concurrent resolutions from the Board of Public Works, ordering payments to Commissioners of Assessments, recommending that it be referred back to the Board of Public Works, and that they be requested to furnish particulars of these assessments for which payment is directed.

The reports were received, and the resolution adopted unanimously, the President calling for the ayes and nays on each resolution.

REPORTS OF SPECIAL COMMITTEES.

The special committee appointed to visit Trenton reported as follows:

The committee appointed to visit Trenton and request a hearing from the Committee on Municipal Corporations of the Senate on Assembly bill No. 101, in reference to reservoir No. 3, would report that the appointment made for that purpose by said Senate committee for Tuesday evening last, 23d February, has been revoked, and your committee are unable to state when such hearing will take place. The report was received.

AUDITING OF CLAIMS.

The Committee on Printing and Stationery reported correct the claim of Hugh F. McDermott, and recommended the adoption of the following resolution:

Resolved, That the sum of $33 20 be paid to Hugh F. McDermott for advertising.

The report was received and the resolution adopted unanimously, the President calling for the ayes and nays.

The Committee on Salaries and Claims reported, recommending that the claim of Conyngham & Co., for interest, be referred to the Corporation Counsel,

That the claim of N. J. Ice Company be returned for further information.

The reports were received and the recommendations adopted.

MISCELLANEOUS BUSINESS.

By Mr. Brown:

Resolved, That warrants be drawn on the City Treasurer, in favor of said officer, for the following amounts, to be deposited in the Hudson County National Bank, to the credit of March interest account:

General Account	$4 954 52
Assessment Account	1,592 50
Water Account	17,500 00

Resolved, That a warrant be drawn on the City Treasurer, in favor of said officer, for ten thousand dollars, to transfer said sum from Water Account to General Account, to repay loan of November 18, 1874.

By Mr. Van Reipen:

Resolved, That warrants be drawn for payment of salaries for month of February, 1875, when due, viz.:

Henry Traphagen, Mayor	$ 166 66
James H. Love, City Collector	250 00
E. A. Carman, Comptroller	250 00
Thomas Earle, City Treasurer	250 00
Wm. A. Lewis, Corporation Counsel	416 66
Wm. P. Douglass, Corporation Attorney	291 66
Cornelius S. See, Clerk Board F and T	75 00
Justus Slater, Clerk to Collector	125 00
Wm. Stephens, Clerk to Comptroller	150 00
A. D. White, Assessment Clerk	100 00
Isaac Morrow, Clerk to Treasurer,	100 00
James T. Grady, Clerk in Collector's office	80 00
John Creech, Clerk in Collector's office.	66 66
S. D. Dickinson, Clerk in Collector's office	66 66
Walter Kissam, Clerk in Collector's office	80 00
Edw. S. Pigott, Clerk in Collector's office	100 00
Jacob Emory, tax and assessment bill distributor, 24 days	72 00
James Browning, Messenger to Collector	50 00
Thomas K. Halstead, Clerk in City Clerk's office	100 00
N. E. Feury, Clerk in City Clerk's office.	83 33
A. L. Sears, Clerk in City Clerk's office.	66 66
Wm. B. Shafer, Assessor First District	125 00
P. H. Laverty, Assessor Second District.	125 00
H. T. Lee, Assessor Third District	125 00
J. M. Van Tassel, Assessor Fourth District	125 00
Jacob Perrine, Assessor Fifth District	125 00
A. A. Woodward, Assessor Sixth District	125 00
Evening Journal, printing minutes	250 00
American Standard, printing minutes	250 00
Ann Norton, cleaning rooms in City Hall.	36 00
Bridget Parker, cleaning rooms in City Hall	36 00

By Mr. Bacot:

Resolved, That the attention of his Honor the Mayor be called to the communications presented to this Board by the Corporation Counsel and by the Hon. A. T. McGill, of the House of Assembly, in reference to bills now pending in the Legislature of this State, affecting the interests of this city; also that copies of said communications be sent to Board of Aldermen of Jersey City.

The President calling for the ayes and nays the resolutions were adopted unanimously.

On motion of Mr. Bacot, the Board adjourned. CORNELIUS S. SEE, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, March 4, 1875, at 3 o'clock p. m.

Present—President Van Der Beek, Messrs. Bacot and Van Reipen.

Absent—Messrs. Brown and Ogden.

On motion of Mr. Van Reipen, the reading of the minutes of the last regular meeting was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of Anna E. Miller, Directress of the Home for Aged Women, for reduction of assessment for taxes. Received and referred to the Committee on Taxes and Assessments.

PRESENTATION OF CLAIMS.

John H. Lyon, $4 80, for advertising for Board of Commissioners to Adjust Unpaid Assessments. Referred to the Committee on Printing and Stationery.

Frederick Boyes, $62 50, for services as accountant in Comptroller's office for month of February, 1875. Referred to Committee on Salaries and Claims.

OFFICIAL COMMUNICATIONS.

From his Honor the Mayor, enclosing copy of subpœna in case of Henry Flaacke, complainant; and the Mayor and Aldermen of Jersey City, defendants. Received and referred to the Corporation Attorney.

From the City Comptroller:

COMPTROLLER'S OFFICE, CITY HALL,
JERSEY CITY, March 4, 1875.

Honorable Board of Finance and Taxation:

Gentlemen—I report the following receipts to City Treasury February 25th to March 3, 1875, both days inclusive:

Date	General account.	Assessment account.	Sinking fund.	Water account.
February 25.	$872 34	$ 7 2 14	$115 10	$93 63
February 26.	525 36	1,100 68	8 9 41	156 84
February 27	392 49	248 96	.	640 63
March..... 1.	565 26	.....	6 5 67	6,798 54
March.....2	7 9 39	644 63	25 00	2,071 15
March.....3	2 095 91	2,3 9 86	17 87	801 93
	$5,163 75	$5 106 26	$882 98	$11,40) 73

Yours, very respectfully,
E. A. CARMAN, Comptroller.

From the City Treasurer:

TREASURER'S OFFICE, CITY HALL,
JERSEY CITY, March 4, 1875.

To the Honorable the Board of Finance and Taxation:

Gentlemen—I have the honor to report the following balances in the Hudson County National Bank at the close of business March 4, 1875:

Balance credit tax account.....	$22,342 16
Balance credit assessment account..	25,313 24
Balance credit water account.....	24,635 26
Balance credit sinking fund account	48,282 49

Yours, very respectfully,
THOMAS EARLE, City Treasurer.

Received and ordered filed.

Eight concurrent resolutions from the Board of Public Works were received, and referred to the Committee on Concurrent Resolutions.

From the Corporation Counsel:

CORPORATION COUNSEL'S OFFICE,
JERSEY CITY, N. J., March 1, 1875.

To the Honorable the Board of Finance and Taxation:

Gentlemen—Respecting the claim of Mr. Arthur Speilmann, Engineer in charge of the improvement of Hoboken avenue, referred to Counsel, I have examined the records of the Board of Works department.

Since the creation of the Bureau of Engineering and Surveying by special statute, to wit: by supplement of March 24, 1873, I do not find that Mr. Speilmann was at any time appointed an "assistant" in said Bureau, or became a member of said Bureau by appointment, as provided for in the act, or that he was in fact or in contemplation of law a member of said Bureau of Engineering and Surveying, provided for in said supplement. It does appear, however, by the minutes of the meeting of the Board of Works, July 1, 1873, by the report to the Board of the Chief Engineer, that Mr. Speilmann was then in charge of this special improvement, and continued in charge of the same. The report in this particular reads thus: "Arthur Speilmann, Surveyor, by special arrangements made in 1872, continues in charge of the improvement of Hoboken avenue."

Section 31 of the supplement of 1873, charter page 118, enacts "That as soon as may be after the appointment of the Chief Engineer, the said Bureau shall take charge of all works then in progress in the city, and perform in relation thereto all the duties of civil engineers and surveyors, and all other persons engaged as civil engineers or surveyors upon the work so taken charge of by said Bureau, shall forthwith cease to be so engaged, and shall not be entitled to receive any further compensation therefor."

In view of this special legislation, before Mr. Speilmann could recover the claim he makes, he must be able to show one of two things, to wit:

First—That he had a valid legal contract with the city respecting this improvement, which could not be impaired or affected by legislation without his consent; or

Second—That the said Bureau of Engineering and Surveying did not at any time take or have any charge of this improvement.

For the provision of the statute is explicit, that upon the bureau taking charge of the work the engagement of all other civil engineers and surveyors on that work shall forthwith cease, and they shall not be entitled to receive any further compensation therefor.

I am not aware of any contract Mr. Spielmann had with the city that would render the supplement of 1873 inoperative as to him, but if such he had, he should produce it. I understand his appointment to have been, when made, an appointment at the pleasure of the Board, on a particular improvement, and such engagement could continue no longer, certainly, than the Board had the authority to exercise its pleasure in the premises. That authority was restrained by the provisions of this supplement of 1873.

In order, then, to entitle Mr. Speilmann to the claim he makes for compensation, it should appear not only that he remained in charge of said improvement, but that the Bureau of Engineering and Surveying at no time took or had charge of that improvement. For the moment the Bureau took charge of the improvement (if it at any time did) Mr. Speilmann's engagement forthwith ceased, and his claim to compensation thereafter is precluded by the statute.

Mr Speilmann, it is proper to observe, cannot be prejudiced in his claim by any failure of the bureau to take charge of this work. If on the contrary Mr. Speilmann can satisfy your Board beyond a doubt that the bureau did not, at any time, "take charge" of this improvement, and that he Speilmann was and continued in charge during the time compensation is claimed, then I would advise that upon the Board being satisfied both as to the facts indicated necessary to sustain the claim, and as to the correctness of the claim itself, it would in such event be competent for your Board to concur in ordering payment. Very respectfully,

WM. A. LEWIS, Corporation Counsel.

Received and laid on the table.

From the Corporation Counsel:

CORPORATION COUNSEL'S OFFICE,
JERSEY CITY, N. J., March 1, 1875.

To the Honorable the Board of Finance and Taxation:

Gentlemen—The claim of Henry Roussel, under the contract between the city and George S. Plympton for interest on the money remaining unpaid and due by that contract, I have considered, as desired by your Board.

It is the city's right to have the contract strictly performed by the contractor on his

part, and it becomes the duty and obligation of the city to make the payments on that contract when the same become due. If the city fails to make payment according to the contract, and withholds payment that is lawfully due when not enjoined or restrained by the courts, a demand for interest on such payment, so due, would in my opinion be sustained in law.

In respect to this particular contract, it will be remembered that the city authorities were served with notice by the assignee in bankruptcy, forbidding the payment of the money on that contract to the contractor, or to any other person than the assignee in bankruptcy. About that time Mr. Roussell produced an assignment of that contract, given by the contractor to the consolidated Coal Company of Maryland, which Mr. Roussell represented, and demanded the balance on contract by virtue of such assignment. Here arose a conflict of claims for the balance on this contract, and the assignee in bankruptcy to free himself, it seems, of all liability, thereupon proceeded in the court, and by injunction served on the city authorities, restrained the city from paying over that money. The injunction, it appears, has recently been dissolved, and the bill of complaint of the assignee in bankruptcy dismissed, and now Mr. Roussell claims interest from the city on a payment due on contract, but which payment the city was enjoined from making by the order of the court.

It would be a novel procedure, to say the least, for the court now to require the payment of interest on a sum the court expressly prohibited the city from paying, by solemn injunction.

It seems to me the claim for interest cannot be supported during the time the city was enjoined from paying the principal. If Mr. Roussel was injured by the injunction, his remedy for such injury, it seems to me, is against the party who procured the injunction, and that the city should not suffer for acts of others beyond its control. The warrants, I understand, for the balance due on contract were ordered a long time ago, and are drawn and endorsed by the contractor to whose order they are made payable. I recommend they be delivered to Mr. Roussel, upon his filing with the City Clerk proper evidence of the assignment; and as to interest, if the Board find payments were held back by the city after the same were due, for the time thus held back it is lawful, if the Board think proper, to allow interest; but during the time the city was restrained by order of the court from making payment, I respectfully advise the Board not to allow interest.

Respectfully submitted,

WM. A. LEWIS, Corporation Counsel.

Received and ordered filed.

CORPORATION COUNSEL'S OFFICE,
JERSEY CITY, March 1, 1875.

To the Honorable the Board of Finance and Taxation:

Gentlemen—Having investigated the claim of George Delatush, referred, etc., and being satisfied of its correctness, I recommend the claim be paid. Amount of claim sworn to, eight dollars and six cents ($8 06).

Respectfully, etc.,

WM. A. LEWIS, Corporation Counsel.

By Mr. Van Reipen:

Moved, That the communication be received and filed, and the claim ordered paid.

The President calling for the ayes and nays, the motion was adopted unanimously.

REPORTS OF STANDING COMMITTEES.

The Committee on Salaries and Claims reported on the claim of A. G. Bidwell $20, for certificate of indebtedness of the township of Greenville, recommending that it be referred to the Corporation Attorney. The report was received and the recommendation adopted.

MISCELLANEOUS BUSINESS.

By Mr. Bacot:

Resolved, That a warrant be drawn in favor of the City Treasurer for ten thousand dollars, to transfer said sum from water account to general account, to repay part of loan.

Resolved, That a warrant be drawn in favor of E. W. Kingsland, County Collector, for $25,000, on account of State and County tax for 1874.

By Mr. Van Reipen:

Resolved, That the Committee on Printing and Stationery be authorized to have printed in pamphlet form 500 copies of each of the annual reports of the several departments of the city government for the years 1873 and 1874, and 1874 and 1875, except such reports of any department for the above years as have been already printed.

The President calling for the ayes and nays, on each resolution, they were adopted unanimously.

By Mr. Bacot, and adopted:

Moved, That the communication received from the Corporation Counsel in relation to the claim of Arthur Speilmann be taken from the table and referred to the Committee on Taxes and Assessments.

On motion, the Board adjourned.

CORNELIUS S. SEE, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, on Thursday, March 11, 1875, at 3 o'clock p. m.

Present—President Van Der Beek, Messrs. Bacot, Ogden, and Van Reipen.

Absent—Mr. Brown.

On motion of Mr. Van Reipen, the reading of the minutes of the last regular meeting was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petitions of John Patten, Jr., and Lawrence Corwin, for amounts and interest paid for lands sold for assessments: Hugo Bruhn, to have refunded amount of fine for selling in the street without a license; Isaac S. Newton, for return of penalties on taxes; Mary Woodruff, to have refunded difference between amount due on taxes and amount paid the city. Received and referred to the Committee on Taxes and Assessments.

Communication from Messrs. Muirhead & McGee, in relation to claim of Henry Rousel, for interest. Received and referred to the Committee on Salaries and Claims.

PRESENTATION OF CLAIMS.

Hugh F. McDermott, printing minutes, $250. Referred to Committee on Salaries and Claims.

Kennard & Hay, stationery, M. and P. Co., $270 60, for printing and stationery; John W. Harrison, $359 90, for printing and stationery. Referred to Committee on Printing and Stationery.

OFFICIAL COMMUNICATIONS.

From the Corporation Counsel:

CORPORATION COUNSEL'S OFFICE,
JERSEY CITY, N. J., March 10, 1875.

To the Honorable the Board of Finance and Taxation:

Gentlemen—The application made to the Supreme Court by the Counsel of the Board of Chosen Freeholders, for the allowance of a rule to show cause, &c., respecting taxes due from the city to the County, and to be made returnable in March (during sitting of Court of Errors and Appeals), was resisted.

The Court granted the rule; but refused to make it returnable before the June term of court next.

By the time the rule is returnable, it is thought these taxes will be paid, and payment will then be a conclusive answer to the rule to show cause. Respectfully,

WM. A. LEWIS, Corporation Counsel.

Received and ordered filed.

CORPORATION COUNSEL'S OFFICE,
JERSEY CITY, March 10, 1875.

To the Honorable the Board of Finance and Taxation:

Gentlemen—The communication of Messrs. Conyingham & Co., enclosing claim for interest on payments under contracts made with Board of Works Department, I have examined, and respectfully advise that the claim is improperly before this Board and should have been presented to the Board of Works. It will be necessary for the Board of Works to take action on the claim. If the action of that Board should be unfavorable to the claim, there will be no necessity for the action of the Finance Board. See Charter, page 73, Sec. 134, which requires that "A resolution directing the payment of such claim shall first be passed by the Board which incurred the obligation, or has control of the departments for which the obligation was incurred."

I advise the communication and claim be sent to the Board of Works Department for their consideration, in accordance with the provision of the city charter referred to.

Very respectfully,
WM. A. LEWIS, Corporation Counsel.

Received and ordered filed.

From the Corporation Attorney, in relation to claim of Thomas Bennett, A. G. Bidwell and Noah D. Taylor, for improvement certificates of Townsnip of Greenville. Received and referred to Committee on Taxes and Assessments.

From the Corporation Attorney in relation to suit of Henry Haacke, against the Mayor and Aldermen of Jersey City. Received and ordered filed.

From the City Comptroller:

COMPTROLLER'S OFFICE, CITY HALL,
JERSEY CITY, March 11, 1875.

Honorable Board of Finance and Taxation:

Gentlemen—I report the following receipts of the City Treasury March 4 to 10, both days inclusive:

1875.	Gen'l Acc't.	Ass't Acc't.	Water Acc't.	Sink'g Fund.
March 4...	1,248 76	7,236 90	371 13	205 84
March 5...	2,671 04	2,927 45	100 00	....
March 6...	7.6 4 90	726 35	204 67	76 50
March 8...	1,107 37	2,203 25	173 00	22 28
March 9...	1,115 57	1,297 05	506 58	192 99
March 10..	1,261 49	276 18	276 02	95 12
Total..	$15,009 13	$14,670 18	$1,631 40	$592 73

Very respectfully,
E. A. CARMAN, Comptroller.

TREASURER'S OFFICE, CITY HALL,
JERSEY CITY, March 11, 1875.

To the Honorable the Board of Finance and Taxation:

Gentlemen—I have the honor to report the following balances in the Hudson County National Bank at the close of business March 11, 1875:

Balance credit tax account.....	$6,334 75
Balance credit assessment account..	27,621 02
Balance credit water account.... ...	22,983 67
Balance credit sinking fund account	48,011 75

Yours, very respectfully,
THOMAS EARLE, City Treasurer.

Received and ordered filed.

Seven concurrent resolutions from the Board of Public Works were received, and referred to the Committee on Concurrent Resolutions.

The following resolution was received from the Board of Public Works and referred to the Committee on Finance:

Resolved, That the Board of Finance and Taxation be and are hereby requested to cause to be examined and investigated the accounts and books of the City Wharfinger.

REPORTS OF STANDING COMMITTEES.

The Committee on Taxes and Assessments and Concurrent Resolutions offered the following reports:

On the petition of Anna E. Miller, Directress of the Home for Aged Women, William H. Valentine, Thomas Gray and Mary Woodruff, recommending the adoption of the following resolution:

Resolved, That upon the payment to the City Collector of the amount of taxes of 1871, 1872 and 1873, due upon a valuation of $1,500, with interest and penalties, as and for the taxes of said years upon parts of lots 17 and 18 Marrow street, block 270, occupied by a stable, the City Clerk is hereby directed to cancel the sale made to the City Treasurer September 26, 1873, of lot 17 Bright street, block 270, and the City Collector is hereby directed to cancel the assessment for taxes of 1872 and 1873, upon lots 17, 18 and 19 Bright street, block 270, the said lots being the property of the "Home for Aged Women," and exempt from taxation by law, excepting so much as may be used for other purposes,

Resolved, That the assessment for State Poll Tax against William H. Valentine be cancelled, he being a resident of the State of New York.

Resolved, That the sum of $41 87 be paid to Thomas Gray to refund to him amount paid for water rents of 1874 and '75 on lots 22 and 23, block 198, the said water rents for the said year having been previously paid by his agent, S. Garrabrant.

Resolved, That the sum of $53 15 be paid to Mrs. Mary Woodruff to refund difference between amounts of taxes of 1869 and 1870 due on certain property and amount paid the city for assignment of declarations of sale upon the surrender to the City Clerk for cancelment the

said declarations of sale for lots 44 to 46, block 47, and lots 1 and 2, plot 16, block 11, sold for taxes of 1869, and of same lots, with lots 16 and 17, block 17, for taxes of 1870, sold March 13, 1872.

On the petition of Thomas Foster, to have paid to him the difference between the assessment paid by him and the assessment as afterwards reduced by the Board of Commissioners to adjust unpaid assessments—adverse to granting the same for the reasons set forth in the opinion of the Corporation Counsel sent to this Board, June 4, 1874.

On concurrent resolutions from the Board of Public Works recommending the adoption of the following resolutions:

Resolved, That the following resolutions adopted by the Board of Public Works, to wit:

Resolved That $325 be paid to Hewes & Phillips, for nine valve seats.

Resolved, That $50 be paid to H. Rowland, Jr., for storage of No. 1 Truck from December 24, 1874, to January 24, 1875; $50 to H. Rowland, Jr., for storage of No 1 Truck from November 24th to December 24, 1874.

Resolved, That $77 50 be paid to Brunson Van Keuren, for services as wharfinger during the month of December, 1874.

Resolved, That $18 51 be paid to James Roche, for horse-shoeing during the months of May, June, July and August, 1874: $40 75 to Alexander M.C. Smith, for repairs to leather hose; $39 65 to John C. Lawrence, for harness repairs during the month of January, 1875.

Resolved, That $75 be paid to Brunson Van Keuren for services as wharfinger during the month of November, 1874.

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the Committee on Water Rates and Assessments be and are hereby authorized to have printed the necessary water bills for the year 1875, be and the same is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution, adopted by the Board of Public Works, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the sums hereinafter mentioned be paid to the persons named respectively, for services rendered as clerks and janitor for the month of February, 1875:

Henry H Newkirk, clerk	$250 00
James Reid, clerk to committee	150 00
A. A. Coykendall, permit clerk	125 00
Francis Bastine, janitor	62 50
	$587 50

Be and the same is hereby not concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution, adopted by the Board of Public Works, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, Matthew Erwin be and is hereby appointed City Wharfinger, in place of Brunson Van Keuren, removed, said appointment to take effect on the passage of this resolution; that the salary of the City Wharfinger be at the rate of two dollars and fifty cents per day, and that the Board of Finance and Taxation be requested to determine the amount of bonds to be furnished by him.

Be and is hereby concurred in by the Board of Finance and Taxation.

The reports were received, and the resolutions and recommendations adopted unanimously, the President calling for the ayes and nays on each resolution.

AUDITING ON CLAIMS.

The Committee on Salaries and Claims reported correct the claim of Frederick Boyes, recommending the adoption of the following resolution:

Resolved, That the sum of $62 50 be paid to Frederick Boyes for services as accountant in Comptroller's office.

The Committee on Printing and Stationery reported correct the claim of John H. Lyon, recommending the adoption of the following resolution:

Resolved, That the sum of $4 80 be paid to John H. Lyon for advertising for the Board of Commissioners to Adjust Unpaid Assessments.

The President calling for the ayes and nays, the reports were received and the resolutions adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Ogden:

Resolved, That a warrant be drawn on the City Treasurer in favor of said officer for two hundred and fifty-seven dollars and ninety cents, to transfer said sum from water account to general account, for:

Bills paid for advertising, November 30, 1874	$102 55
Bill, Pangboro, Dunning & Dear, November 10, 1874	94 35
Bill, John W. Harrison, November 10, 1874	61 00
	$257 90

Resolved, That the Committee on Printing and Stationery be and is hereby authorized to have printed one hundred registered bond blanks, in such form and with such blanks therein as the committee find most convenient for use.

Resolved, That the amount of bonds to be given by the City Wharfinger be fixed at $5,000.

By Mr. Bacot:

Resolved, That as the injunction restraining the delivery and payment of the following warrants, ordered by the Board of Public Works, to wit: Warrant No. 240, for three thousand five hundred dollars, dated November 15, 1874, on contract No. 192, for furnishing coal at Belleville Water Works, and also warrant No 324, for eight thousand nine hundred and ninety-nine dollars and twenty-five cents, on same contract, has recently been dissolved, and no reason appearing for further withholding said warrants, therefore it is hereby ordered that said warrants No. 240 and No. 324, drawn to the order of George S. Plympton, contractor under said contract, and by Plympton endorsed to the order of H. Roussel, be delivered to the said Roussel upon his receipt therefore and filing with the City Clerk evidence of the assignment of said contract, under which assignment said Roussel claims said warrants.

Whereas, A communication was received from the Board of Public Works on 18th February last, in reference to the refusal of A. Spielmann to furnish the Commissioners of Assessment with information required by them to complete the assessment for the improvement of Hoboken avenue.

Resolved, That the attention of the Board of Works be requested to section 16, of the act of March 3, 1870, to reorganize the local governments of Jersey City, wherein provision is made for obtaining the desired information.

The President calling for the ayes and nays on each resolution they were adopted unanimously.

By Mr. Bacot, and adopted, Moved, that the Committee on Finance of this Board be requested to have the books of the City Wharfinger examined.

On motion of Mr Ogden, the Board adjourned. CORNELIUS S. SEE, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, on Thursday, March 18, 1875, at 3 o'clock p. m.

Present—President Van Der Beek, Messrs. Bacot, Ogden, and Van Reipen.

Absent—Mr. Brown.

On motion of Mr. Bacot, the reading of the minutes of the last meeting was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of Mrs. C. F. Mayer, for reduction of assessment for taxes. Received and referred to the Committee on Taxes and Assessments.

Communication from the American Water and Gas Pipe Company, requesting a reconsideration of their claim for interest. Received and referred to the Corporation Counsel.

PRESENTATION OF CLAIMS.

James R. Whyte, $16 50, for wood for City Hall; M. S. Rosenkrans, $63, for coal for City Hall. Received and referred to the Committee on Salaries and Claims.

OFFICIAL COMMUNICATIONS.

From the City Comptroller:

COMPTROLLER'S OFFICE, CITY HALL,
JERSEY CITY, March 18, 1875.

To the Honorable Board of Finance and Taxation:

Gentlemen—I report the receipts of the City Treasury March 11 to 17, 1875, both days inclusive:

1875.	*Gen'l Acc't.*	*Ass't Acc't.*	*Water Acc't.*	*Sink'g Fund.*
March 11..	$1,150 94	$854 59	$1,117 11	$142 37
March 12..	1,231 10	1,429 43	5,355 71	25 00
March 13..	391 92	598 21	....	181 25
March 15..	1,075 57	714 11	....	103 06
March 16..	2,810 46	506 05	125 33	64 68
March 17..	1,052 54	495 75	1,593 22	314 95
Total..	$7,712 53	$4,598 14	$8,191 37	$831 31

Very respectfully,

E. A. CARMAN, Comptroller.

From the City Treasurer:

TREASURER'S OFFICE, CITY HALL,
JERSEY CITY, March 18, 1875.

To the Honorable the Board of Finance and Taxation:

Gentlemen—I have the honor to report the following balances in the Hudson County National Bank at the close of business March 18, 1875:

Balance credit tax account.....	$4,466 76
Balance credit assessment account..	31,943 20
Balance credit water account.....	16,643 48
Balance credit sinking fund account	48,671 81

Yours, very respectfully,

THOMAS EARLE, City Treasurer.

Received and ordered filed.

Nine Concurrent resolutions were received from the Board of Public Works and referred to the Committee on Concurrent Resolutions.

REPORTS OF STANDING COMMITTEES.

The Committee on Taxes and Assessments and Concurrent Resolutions reported as follows:

On the petition of John Patten, recommending the adoption of the following resolutions:

Resolved, That the sale made by the corporation of Jersey City May 26, 1856 to John Patten, for 10,000 years, of lots 86 and 90, Grand street, block 5, for assessment for regulation of Grand street from Jersey street to the Mill Creek, be cancelled of record by the City Clerk, for the reason that said assessment and sale have been set aside by the Supreme Court.

Resolved, That warrants be drawn on the City Treasurer, in favor of John Patten, as follows: $326 91 to refund purchase money for lot 86, Grand street, in block 5, with interest in addition thereto at the rate of 7 per cent per annum from the date of sale; $302 71 to refund purchase money for lot 90, Grand street, in block 5 with interest in addition thereto at the rate of 7 per cent per annum from the date of sale, May 26, 1856, to the date of approval by the Mayor of this resolution, the said warrants to be delivered to Mr. John Patten, upon his surrender to the City Clerk for cancelment of the declarations of sale of said lots.

On the petition of Lawrence Connin, recommending the adoption of the following resolution:

Resolved, That the sale made by the corporation of Jersey City May 26, 1856, to John Patten, Jr., for 10,000 years, of lot 59 Grand street, block 4, for assessment for regulation of Grand street, from Jersey street to the Mill Creek, be canceled of record by the City Clerk for the reason that said assessment and sale have been set aside by the Supreme Court.

Resolved, That a warrant be drawn on the City Treasurer in favor of Lawrence Connin, assignee, for $236 40, to refund purchase money for lot 59 Grand street, block 4, with interest in addition thereto at the rate of seven per cent. per annum from the date of sale, May 26, 1856, to the date of the approval by the Mayor of this resolution, the said warrant to be delivered to Mr. Connin upon his surrender to the City Clerk for cancelment of the declaration of sale of said lot.

The committee also recommended that the order of the Supreme Court made in the said matter be entered in full upon the minutes.

The reports were received and the resolutions and recommendations adopted unanimously, the President calling for the ayes and nays.

New Jersey Supreme Court—State, Edwin A. Brooks, Ann C. Ballard and Lawrence Connin, vs. Mayor and Aldermen of Jersey City and John Patten, Jr. On certiorai to set aside assessment sale in Jersey City.

In the matter of the sale by the Mayor and Common Council of Jersey City on or about the twenty-sixth day of May, eighteen hundred and fifty-six, of certain lands and premises, to-wit: Lot numbered fifty-nine (59) in block numbered four (4), and lots numbered eighty-six (86) and (90) in block numbered five (5) as the same are laid down and described on a map of property belonging to Selah Hill, S. P. Townsend and others, compiled by Clerk and Bacot, and each of said lots fronting on Grand street, in Jersey City and which said lots, on the day and year aforesaid, were sold under the municipal authority of Jersey City, as then constituted and known, to John Patten, Jr., for the non-payment of the assessment for the regulation of Grand street from Jersey street to Mill Creek, and which said matter of assessment and proceedings thereunder and sale of said particular lots coming regularly before the court on certiorari as above entitled, and the Court having heard counsel, and having adjudged said sale insufficient to pass the title of the land, for the reason appearing in the case of Evans, prosecutor, against the Mayor and Common Council of Jersey City et al, reported in 6 Vroom, 381, it is therefore, on motion of Charles L. Corbin, attorney of prosecutors, at this the February Term of said court, eighteen hundred and seventy-five, accordingly ordered that the said assessment and the proceedings under it for the said sale of the said three lots of the prosecutors, and the said declarations of sale for the same to the defendant, John Patten, Jr., be and the same are hereby set aside, but without the allowance of costs to the prosecutors, the claim for costs being waived by prosecutors.

On motion of Charles L. Corbin, Attorney of prosecutors.

Entered March 5, 1875—a true copy.

BENJ. F. LEE, Clerk.

The same committee reported on concurrent resolutions from the Board of Public Works, recommending the adoption of the following resolutions:

Resolved, That the following resolution adopted by the Board of Public Works, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the contract for furnishing and delivering one smoke stack at the pumping station of the Jersey City Water Works at Belleville, be and is hereby awarded to Wm. C Hutton, the lowest bidder,

at the contract price of seven hundred and thirty-four dollars, and that the Corporation Attorney be and is hereby instructed to prepare and have executed the proper contracts for the same.

Whereas, Owing to the recent filling done on Hoboken avenue, in improving the same, the sixteen-inch water main laid in said avenue was broken and sunk so as to render it necessary that the water supply furnished Hoboken through that main should be cut off, and other means of supply furnished; and

Whereas, The City of Hoboken, through their Board of Water Commissioners, complain, (and in the opinion of this Board justly,) that the water supply furnished them is entirely inadequate for the wants of their city, and have requested this Board to relay the sixteen-inch main in Hoboken avenue, so as to furnish them with a sufficient supply of water, therefore

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the Committee on Extensions and Distributions of this Board be and are hereby authorized to advertise for proposals for furnishing a sufficient quantity of twenty-inch cast iron water pipe to relay said sixteen-inch main in Hoboken avenue, and thus enable Jersey City to perform her part of the contract for furnishing a proper supply of water to the city of Hoboken.

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the Committee on Railroads, Wharves, Piers and Bridges be and are hereby authorized to have about seventy feet in length of the public dock foot of Morgan street covered with four-inch yellow pine plank, at an expense not to exceed five hundred dollars.

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the Committee on Pumping and Reservoirs be and are hereby authorized to purchase a steam pump, at a cost not exceeding five hundred dollars, for use at the pumping station of the water works, Belleville.

Resolved, That $23 be paid to Jersey City Gas Light Company, for gas consumed in Street Department stables from October 1, 1874, to January 1, 1875; $292 50 to Adolph Luck, for removing sewer garbage during the month of February, 1875.

Resolved, That $75 be paid to McNab & Harlin Manufacturing Company, for twenty-five composition nuts for hydrants.

Resolved, That $4 44 be paid to Peter A. Ellers, for altering gateway at Armory, in Wayne street.

Resolved, That $77 50 be paid to Brunson Van Keuren, for services as collector of wharfage during the month of January, 1875; $70 to Brunson Van Keuren, for services as collector of wharfage for the month of February, 1875.

Resolved, That $50 be paid to H. Rowland, Jr., for storage of No. 1 Truck from January 24, 1875, to February 24, 1875.

Be and the same are hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolutions, adopted by the Board of Public Works, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the salary of the Clerk of this Board be fixed at the rate of three thousand dollars per annum.

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the salary of the Clerk to Committees of this Board be fixed at one thousand eight hundred dollars per annum.

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the salary of the Permit Clerk of this Board be fixed at the rate of one thousand five hundred dollars per annum.

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the salary of the Janitor of this Board be fixed at the rate of seven hundred and fifty dollars per annum.

Be and the same are hereby not concurred in by the Board of the Finance and Taxation.

The reports were received, and the President calling for the ayes and nays on each resolution, they were adopted unanimously.

On the petition of Jacob Christman, for reduction of taxes on account of militia duty, adverse to granting the same. The report was received and adopted.

The Committee on Finance reported on the claim of Jas. Flemming, recommending the adoption of the following resolution:

Resolved, That a warrant be ordered drawn in favor of Jas. Flemming, Attorney, &c., for the sum of eighteen hundred and fifty-one dollars and forty-three cents, taxed costs as retaxed, reduced and adjusted, in full of the total amounts of taxed costs in sixty-one certiorari suits under and according to the provisions and requirements of the act to adjust unpaid assessments, and in full of Flemming's claims thereunder.

The President calling for the ayes and nays, the resolution was adopted unanimously.

AUDITING OF CLAIMS.

The Committee on Salaries and Claims reported on claim of Hugh F. McDermott $250 for printing minutes, and N. D. Taylor $68 for certificate of indebtedness of the late township of Greenville, adverse to paying the same. The reports were received and adopted.

The same committee reported correct the claims of Thomas Bennett and A. G. Bidwell, and recommended the adoption of the following resolutions:

Resolved, That the City Comptroller be directed to pay, under direction of the Finance Committee of this Board, certificate of indebtedness of the Township of Greenville No. 65, for $20, issued to A. G. Bidwell, with interest from its date.

Resolved, That the City Comptroller be directed to pay, under the direction of the Finance Committee of this Board, with interest from their respective dates, improvement certificates of the Township of Greenville No. 81, for $35, issued to Joseph Smith; No. 51, for $17 10, issued to Theodore Kuhn, and No. 37, for $41 67, issued to John H. Midmer. Also, without interest, improvement certificate of Township of Greenville No. 97, for $15 75, issued to James H. Miles.

The President calling for the ayes and nays, the reports were received and the resolutions adopted unanimously.

The Committee on Printing and Stationery reported correct the claims of Kennard & Hay, Stationery M. and P. Co., and J. W. Harrison, and recommended the adoption of the following resolutions:

Resolved, That the sum of $270 60 be paid to Kennard & Hay, Stationery, M. & P. Co., for printing and stationery.

Resolved, That the sum of $359 90 be paid to J. W. Harrison for stationery.

The President calling for the ayes and nays, the reports were received and the resolutions adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Ogden:

Resolved, That the Committee on Printing and Stationery be authorized to advertise for bids for printing the reports of the departments of the city government, pursuant to the resolution of this Board, adopted March 4, 1875.

Resolved, That the City Clerk be directed to draw and his Honor the Mayor requested to sign a bond in the sum of forty thousand dollars in favor of the Commissioners of the Sinking Fund, dated March 19, 1875, and payable on demand, and that the proceeds of said bond be deposited to general account as a temporary loan.

By Mr. Van Reipen:

Resolved, That a warrant be ordered drawn on the City Treasurer in favor of S. B. Ransom, Esq., for $143 29, for taxed costs in certiorari suit, Michael Fahey vs. the Mayor and Aldermen of Jersey City.

The President calling for the ayes and nays, the reports were received and the resolutions adopted unanimously.

On motion of Mr. Van Reipen, the Board adjourned. CORNELIUS S. SEE, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, March 25, 1875, at 3 o'clock p. m.

Present—President Van Der Beek, Messrs. Bacot, Ogden, and Van Reipen.

Absent—Mr. Brown.

On motion of Mr. Van Reipen, the reading of the minutes of the last regular meeting was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of R. B. Seymour, to have refunded amount paid through error for taxes, received, and referred to the Committee on Taxes and Assessments.

PRESENTATION OF CLAIMS.

W. B. Williams, $16 10, for taking testimony as Supreme Court Commissioner, in Currie vs. Jersey City; Frank H. Earle, $10, for making, tracing, etc., of assessment map for Board of Commissioners to adjust unpaid assessments; Howard McSherry, $20, for copying for the Board of Finance and Taxation; William A. Lewis, Corporation Counsel, $207 54, for expenses and disbursements incurred and paid out as Corporation Counsel from July, 1872, to the present time—received, and referred to the Committee on Salaries and Claims.

OFFICIAL COMMUNICATIONS.

The following communication was received from his Honor the Mayor:

EXECUTIVE DEPARTMENT, CITY HALL,
JERSEY CITY, N. J., March 23, 1875.

To the Honorable Board of Finance and Taxation of Jersey City:

Gentlemen—I herewith return to you, without my signature, the annexed concurrent resolution, passed by your Board March 11, 1875, and presented to me, for my approval, the 15th inst., for the following reason, viz.: Because the resolution embodies a claim for $77 50 of Brunson Van Keuren, as wharfinger, for services for the month of December, 1874; and because it has been alleged that there are discrepancies in the accounts of said Brunson Van Keuren, which have not as yet been audited or settled. I am therefore of the opinion, that this claim should not be paid until the accounts have been approved of by your Board.

Respectfully yours,
HENRY TRAPHAGEN, Mayor.

Moved and adopted, that the communication be received and laid on the table until the next meeting.

From the City Comptroller:

JERSEY CITY, March 25, 1875.

To the Honorable the Board of Finance and Taxation:

Gentlemen—I report the following receipts to City Treasury, March 18 to 24, both days inclusive:

Date	General account.	Assessment account.	Sinking fund.	Water account.
March 18	$1 0?8 63	$1,931 76	.....	$387 65
March 19....	1 194 81	363 02	151 37	131 29
March 20 ...	2 0.1 39	1,621 51	147 01	1,863 81
March 22....	2,0 3 44	471 36	159 56	107 70
March 23....	1,9?2 98	1 193 00	303 65	1,927 01
March 24....	?59 24	5 9?7 57	420 00	165 00
	$8 570 49	$11,528 22	$1,181 87	$4 511 49

Yours very respectfully,
E. A. CARMAN, Comptroller.

From the City Treasurer:

TREASURER'S OFFICE,
JERSEY CITY, March 25, 1875.

To the Honorable the Board of Finance and Taxation:

Gentlemen—I have the honor to report the following balances in the Hudson County National Bank at the close of business March 25, 1875:

Balance credit tax account.....	$36,751 51
Balance credit assessment account.....	40,511 06
Balance credit water account.....	20,080 43
Balance credit sinking fund account. .	10,011 11

Yours, very respectfully,
THOMAS EARLE City Treasurer.

From the City Clerk, submitting copy of report of the Board of Commissioners to Adjust Unpaid Assessments. Received and ordered filed.

From the Corporation Counsel, in relation to claim of American Water and Gas Pipe Co. Received and referred to the Committee on Taxes and Assessments.

REPORTS OF STANDING COMMITTEES.

The Committee on Taxes and Assessment and Concurrent Resolutions offered the following reports:

On communication from his Honor the Mayor in reference to examining city contracts, as follows:

Honorable Board of Finance and Taxation:

Gentlemen—Your Committee on Taxes and Assessments to whom was referred the communication from his Honor the Mayor, requesting an examination by this Board of contracts entered into on behalf of the city during several years past for various public works and improvements, respectfully report:

That the attention of the committee was called at an early period after the organization of this Board to many serious irregularities, noticeable in the prosecution of public works and improvements under the contracts made therefor on the part of officers and agents of the city entrusted with the direction and supervision of the same. The necessity of a particular examination of the matters referred to became clearly apparent on the receipt of the opinion made by the Corporation Counsel to the Board, on the eleventh of February last, in reference to the contract for the construction of Reservoir No. 3 of the Jersey City Water Works, in which this Board is advised that payments on this work, amounting to about $334,000, have been made to the contractor in violation of law.

From the case cited, it is not unreasonable to presume that similar disregard of the requirements of the City Charter may be discovered by a careful examination of other equally important contracts for public works and improvements, and the action of those entrusted with their execution. In view, therefore, of the serious embarrassment which must inevitably result to the financial interest of the city in the future, should such irregularities and disregard of law be allowed to continue without investigation or the application for proper legal redress on the part of the city, it is recommended that a committee of this Board be appointed, as suggested by the Mayor, to make the examination into the matters referred to, and that a competent person be employed to assist said committee. In the appendix herewith submitted, marked A, it will be noticed that in the construction of Reservoir No. 3, above referred to, by a change from the original plans of construction and the substitution of new plans (in May, 1872,) after the assignment of the contract to J. B. Cleveland, the following expenditures, contemplated in the contract of March 2, 1871, were increased to the sums named, viz.: Cut stone masonry, from $2,000 to $38,390; concrete masonry, from $600 to $96,144; rubble masonry, from $600 to $348,681.

Respectfully submitted,
R. C. BACOT,
J. L. OGDEN,
G. D. VAN REIPEN.

Jersey City, March 25, 1875.

[A]

Contract with Mitchell & Bridgeford, dated March 2, 1871, with the Board of Water Commissioners of Jersey City, for building and completing Reservoir No. 3, (assigned to Jeremiah B. Cleveland, January 10, 1872) and amounts paid by the Board of Public Works of Jersey City since April 3, 1871, on said contract:

FREE PUBLIC LIBRARY. JERSEY CITY, N. J.

Items called for in proposals to contractors.	Quantities called for.	Quantities paid for.	Prices	At contract prices	Amounts paid.
Earth embankment	100,000 cubic yards.	80,958 cubic yards.	$ 35	$35,000 00	28,335 30
Earth excavation	100,000 cubic yards.	118,981 cubic yards.	07	7,000 00	8,328 67
Rock excavation	25,000 cubic yards.	12,332 cubic yards.	2 00	50,000 00	24,465 00
Slope wall and backing	20,000 cubic yards.		3 10	62,000 00	
Brick masonry	50 yards.	959¾ yards.	20 00	1,000 00	
Cut stone masonry	50 yards.	8,012 yards.	40 00	2,000 00	38,390 00
Concrete masonry	50 yards.	30,056¾ yards.	12 00	600 00	96,114 00
Rubble masonry	50 yards.		12 00	600 00	343,681 00
Time allowed to complete the work	300 days.		20 00	6,000 00	
Amount of Engineer's certificates to January 13th, 1874		Contract price		$164,200 00	
					$544,943 97 unfinish'd

Expenditure on reservoir sewer, for which no contract exists, about 47,000 00
Surveyors' fees $11,220 33
Inspectors' fees 12,267 64
23,487 97
Land purchases for reservoir (28 8-10 acres) about 140,000 00
$210,487 97 additional.

By Mr. Van Reipen, and adopted:

Moved, That the report be received, and the committee recommended in the said report be appointed.

The President appointed as such committee, Messrs. Bacot, Ogden and Van Reipen.

On the petition of Hugo Bruhn, to have refunded amount paid by him as a fine for violation of a city ordinance, adverse to granting the petition. The report was received and adopted.

On concurrent resolutions from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following resolution, adopted by the Board of Public Works, to wit.:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the Committee on Public Buildings, Grounds and Parks be and they are hereby authorized to have made, for the completion of the accident hospital on Washington street, two water closets, one on the second floor and one on the third floor, a ventilator extending from first floor to roof, and a few additional gas outlets, at an expense not to exceed one hundred and thirty dollars.

The President calling for the ayes and nays, the report was received and the resolution adopted unanimously.

The same committee offered a report showing the receipts and expenditures of the water account of Jersey City from 1870 to date, and requested that the same be published in the annual reports. The report was received and adopted.

The Committee on Finance reported adverse on the claim of the American Water and Gas Pipe Company for interest, for the following reasons:

First—The claim was considered by former Board, which failed to sustain its action, as against the Mayor's veto, which disposed of the question so far as the then Board was concerned, and which disposition of it the time makes it inadvisable for this Board to attempt to overrule that action.

Second—Because warrants do not draw interest, being for a specific amount, which when paid satisfies the warrant.

Third—Because if claimants have any legal claim under their contract, it would seem to be a claim for damages for failure on the city's part to perform the contract, and such damages it is incompetent for this Board to estimate or settle.

Fourth—Because to allow interest on unpaid warrants under any circumstances is a bad precedent, and bad precedents ought not to be followed.

The report was received and adopted.

AUDITING OF CLAIMS.

The Committee on Salaries and Claims reported correct the claim of Howard McSherry, and recommended the adoption of the following resolution:

Resolved, That the sum of $20 be paid to Howard McSherry for copying for the Board of Finance and Taxation.

The President calling for the ayes and nays the report was received and the resolution adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Ogden:

Resolved, That warrants be drawn on the City Treasurer, in favor of said officer, for the following amounts, to be deposited in the Hudson County National Bank, to the credit of April interest account:

On General Account	$19,553 33
On Assessment Account	17,185 00
On Water Account	28,000 00

By Mr. Van Reipen:

Resolved, That warrants be ordered drawn for payment of salaries for month of March, A. D. 1875, when due, viz.:

Henry Traphagen, Mayor	$ 166 66
James H. Love, City Collector	200 00
E. A. Carman, Comptroller	250 00
Thomas Earle, City Treasurer	250 00
Wm. A. Lewis, Corporation Counsel	416 66
Wm. P. Douglass, Corporation Attorney	291 66
Cornelius S. See, Clerk Board of Finance and Taxation	75 00
Justus Slater, Clerk to Collector	62 50
Wm. Stephens, Clerk to Comptroller	150 00
A. D. White, Assessment Clerk	100 00
Isaac Morrow, Clerk to Treasurer	100 00
James T. Grady, Clerk in Collector's office	80 00
John Creech, Clerk in Collector's office	62 22
S. D. Dickinson, Clerk in Collector's office	66 66
Walter Kissam, Clerk in Collector's office	80 00
Edw. S. Pigott, Clerk in Collector's office	100 00
Jacob Emory, tax and assessment bill distributor, 27 days	81 00
James Browning, Messenger to Collector	50 00
Thomas K. Halstead, Clerk in City Clerk's office	100 00
N. E. Feury, Clerk in City Clerk's office	83 33
A. L. Sears, Clerk in City Clerk's office	66 66
Wm. B. Shafer, Assessor First District	125 00
P. H. Laverty, Assessor Second District	125 00
H. T. Lee, Assessor Third District	125 00
J. M. Van Tassel, Assessor Fourth District	125 00
Jacob Perrine, Assessor Fifth District	125 00
A. A. Woodward, Assessor Sixth District	125 00
Evening Journal, printing minutes	250 00
American Standard, printing minutes	250 00
Ann Norton, cleaning rooms in City Hall	36 00
Bridget Parker, cleaning rooms in City Hall	36 00

The President calling for the ayes and nays on each resolution, they were adopted unanimously.

On motion of Mr. Ogden, the Board adjourned.

CORNELIUS S. SEE, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, April 1, 1875, at 3 o'clock p. m.

Present—President Van Der Beek, Messrs. Bacot, Brown, Ogden, and Van Reipen.

On motion of Mr. Ogden, the reading of the minutes of the last regular meeting was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of Thos. Dwyer for cancelment of record of sale made in error for taxes of 1861. Received and referred to the Committee on Taxes and Assessments.

PRESENTATION OF CLAIMS.

American Standard, $15 75 for printing and advertising. Referred to the Committee on Printing and Stationery.

Frederick Boyes, $62 50 for services as accountant for month of March, 1875. Referred to the Committee on Salaries and Claims.

OFFICIAL COMMUNICATIONS.

Three concurrent resolutions from the Board of Public Works, were received and referred to the Committee on Concurrent Resolutions.

Communication from the Board of Public Works, in reference to the claim of Conyngham & Co., for interest. Received and laid on the table.

Report of the Committee on Water Rates and Assessments of the Board of Public Works, in relation to the employment of extra clerks.

Received and ordered returned to the Board of Public Works, it not appearing that the said report concerns or was ordered sent to this Board.

From the City Treasurer:

TREASURER'S OFFICE, CITY HALL, }
JERSEY CITY, April 1, 1875. }

To the Honorable the Board of Finance and Taxation:

Gentlemen—I have the honor to report the following balances in the Hudson County National Bank at the close of business April 1, 1875:

Balance credit tax account	$25,002 20
Balance credit assessment account	44,827 54
Balance credit water account	20,652 41
Balance credit sinking fund account	12,757 59

Yours, very respectfully,
THOMAS EARLE, City Treasurer.

From the City Comptroller:

COMPTROLLER'S OFFICE, CITY HALL, }
JERSEY CITY, April 1, 1875. }

To the Honorable Board of Finance and Taxation:

Gentlemen—I report the following receipts of the City Treasury March 25 to 31, 1875, both day inclusive:

1875.	Gen'l Acc't	Ass't Acc't.	Sink'g Fund.	Water Acc't.
March 25..	$1,990 23	$1,201 40	$157 43	$ ....
March 26..	2,714 38	17,658 56	217 68	163 01
March 27..	1,164 58	3,335 11	211 39	154 51
March 29..	1,036 57	650 23	208 37	134 37
March 30..	1,640 49	2,048 04	1,850 57	78 25
March 31..	1,490 64	512 42	253 90	242 87
Total..	$10,036 89	$25,405 76	$2,899 34	$773 01

Yours respectfully,
E. A. CARMAN, Comptroller.

From the City Collector:

OFFICE OF CITY COLLECTOR, }
JERSEY CITY, March 31st, 1875. }

To the Honorable the Board of Finance and Taxation:

Gentlemen—This is to certify that I have received in my office for collection the following assessment maps:

Grading Summit avenue, Pennsylvania Railroad to Five Corners	$550 70
Paving, flagging, curbing, grading, etc., Summit avenue, Pennsylvania Railroad to Five Corners	7,113 65
Sewer in Brunswick street, from South Seventh to South Eighth, and in South Eighth, from Newark avenue to Brunswick street	$5,651 08

Very respectfully,
JAMES H. LOVE, City Collector.

The communications were received and ordered filed.

From the Commissioners to Adjust Unpaid Assessments:

REPORTS OF STANDING COMMITTEES.

The Committee on Concurrent Resolutions reported on concurrent resolutions from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following resolution, adopted by the Board of Public Works, to-wit;

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the sums hereinafter mentioned be paid to the persons named respectively, for services rendered as clerks and janitor for the month of March, 1875;

Henry H. Newkirk, Clerk	$250 00
James Reed, Committee Clerk	150 00
Abner A. Coykendall, Permit Clerk	125 00
Francis Bastine, janitor	62 50
Total	$587 50

Be and the same is hereby not concurred in by the Board of Finance and Taxation.

The President calling for the ayes and nays the report was received and the resolution adopted unanimously.

AUDITING OF CLAIMS.

The Committee on Salaries and Claims reported correct the claims of William A. Lewis, Corporation Counsel, Frank H. Earle, M. S. Rosenkrans, James R. Whyte, and recommended the adoption of the following resolutions:

Resolved, That the sum of $207 54 be paid to William A. Lewis, Corporation Counsel, for expenses and disbursements from November, 1872, to date.

Resolved, That the sum of $10 be paid to Frank H. Earle for making, tracing, &c., map for commissioners to adjust unpaid assessments.

Resolved, That the sum of $63 be paid M. S. Rosenkrans, for coal for City Hall.

Resolved, That the sum of $16 50 be paid to James R. Whyte, for wood for City Hall.

The President calling for the ayes and nays on each resolution, they were adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Brown:

Resolved, That a warrant be drawn on the City Treasurer in favor of said officer for seventeen dollars and ninety-five cents to transfer said sum from general account to sinking fund, being error in deposit March 26, 1875.

By Mr. Brown:

Resolved, That a warrant be drawn on the City Treasurer in favor of said officer, for thirty thousand dollars, to transfer said sum from assessment account to general account, as a loan.

The President calling for the ayes and nays, the resolutions were adopted unanimously.

By Mr. Van Reipen, and adopted:

Moved, That the communication received from his Honor the Mayor, vetoing concurrent resolution from the Board of Public Works, be taken from the table.

By Mr. Van Reipen:

Moved, That the resolution do now pass, notwithstanding the objection of his Honor the Mayor.

The President calling for the ayes and nays, the motion was lost by the following vote:

Ayes—None.

Nays—President Van Der Beek, Messrs. Bacot, Brown, Ogden and Van Reipen.

By Mr. Bacot, and adopted:

Moved, That the proposals for printing and binding annual reports of the departments of the city government be opened.

The following bids were received and read:

	Comp. per 1,000 ems.	Press w'k per token	Paper per ream.	Cov. pap'r per ream.	Binding in sheep.	Binding in paper.
Kennard & Hay....	.60	.37	$8 75	$3 00	.35	.03½
Holt Bros.....	.74	.50	9 90	6 50	.53	.04½
Pangborn, Dunning & Dear.....	.54½	.45	10 50	6 00	.25	.02
John H. Lyon.....	.60	.38	10 50	6 50	.48	.02½
Wm. Davison.....	.49	.45	11 00	5 50	.54	.04½

By Mr. Bacot, and adopted:

Moved, That the proposals be received and referred to the Committee on Printing and Stationery, with power.

On motion of Mr. Ogden, the Board adjourned

CORNELIUS S. SEE, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, on Thursday, April 8, 1875, at 3 o'clock p. m.

Present—President Van Der Beek, Messrs. Bacot, Ogden, and Van Reipen.

Absent—Mr. Brown.

On motion of Mr. Van Reipen, the reading of the minutes of the last meeting was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of James Rogers, for relief in matter of erroneous assessment for taxes of 1873. Referred to the Committee on Taxes and Assessments.

Petitions requesting appointments as assessors were received, as follows:

Wm. B. Shafer, First District; Benjamin Shackelton, Second District; Wm. L. Jones, Second District; Wm. M. Spader, Second District; Joseph Acton, Third District; Joseph H. Ward, Third District; Hugh Dugan, Third District; Charles Freeman, Third District; John M. Parks, Fifth District; A. A. Woodward, Sixth District. The petitions were received and ordered filed.

Communication from A. T. McGill calling the attention of the Board to the decision of the Supreme Court in the case, The State—Wask et als vs. Carrigan, Collector of City of Bayonne.

Received and referred to the Committee on Taxes and Assessments.

PRESENTATION OF CLAIMS.

Austin & McGill $9 25 for printing tax account book for Treasurer; Jersey City Herald $3 50 for advertising for Board of Commissioners to adjust unpaid assessments. Referred to the Committee on Printing and Stationery.

Robert Gilchrist $100 for legal advice and consultation with the Board of Finance and Taxation. Referred to the Committee on Salaries and Claims.

OFFICIAL COMMUNICATIONS.

The City Treasurer reported a balance to the credit of the city, in the Hudson County National Bank, of $43,437 79. Received and ordered filed.

The City Comptroller offered the following report:

JERSEY CITY, April 8, 1875.

To the Honorable the Board of Finance and Taxation:

Gentlemen—I report the following receipts to City Treasury, April 1 to 7, both days inclusive:

Date	General account.	Assessment account.	Sinking fund.	Water account.
April 1.....	$23 8?3 58	$1 595 48	$1,303 ?3	$115 00
April 2.....	642 54	840 67	35 96	145 00
April 3.. ...	601 58	423 13	.....	.....
April 5.....	818 22	355 08	101 20	245 00
April 6.....	607 96	1 878 62	291 14	46 53
April 7.....	811 38	1.043 47	334 09	218 02
	$27 305 10	$6,156 45	$2,025 52	$769 55

Yours, very respectfully,

E. A. CARMAN, Comptroller.

The report was received and ordered filed.

Two concurrent resolutions were received from the Board of Public Works and referred to the Committee on Concurrent Resolutions.

From the City Clerk submitting certified copy of "An Act relative to Reservoir No. 3 of the Jersey City Water Works," received and ordered filed.

From the Board of Public Works:

BOARD OF PUBLIC WORKS,
JERSEY CITY, April 8, 1875,

To the Honorable the Board of Finance and Taxation:

Gentlemen—I send herewith a copy of report received by this Board April 6, 1875, from J. V. B. Vreeland, Registrar, which report was ordered to be filed and a copy sent to your Board with a request that it be printed with the general report of this Board.

Yours, very respectfully,

HENRY H. NEWKIRK, Clerk.

The communication and report were received and referred to the Committee on Taxes and Assessments.

REPORTS FROM STANDING COMMITTEES.

The Committee on Taxes and Assessments and Concurrent Resolutions reported as follows:

On petition of R. B. Seymour, recommending the adoption of the following resolution:

Resolved, That the sum of $134 61 be paid to R. B. Seymour to refund to him amount paid January 22, 1875, for taxes for 1873 on lot 8, A block, 277 and 278, Linden avenue, the taxes for the said year on the said property having been previously paid, January 8, 1874.

On concurrent resolutions from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works, to wit:

Resolved, That $766 78 be paid to O'Neill & McLaughlin, for percentage retained on contract No, 123, for sewer in Franklin street or Cambridge avenue, from North to South streets; $263 66 to Patrick J. Condon, for percentage retained on contract No. 202, for the reconstruction of sewer in Railroad avenue, from Warren toward Henderson street; $271 10 to John Reilly, for percentage retained on contract No, 193, for reconstruction of sewer in Franklin street, from Sherman to Central avenues.

Resolved, That $125 be paid to John B. Outman, for maintaining telegraph line for quarter ending March 10, 1875.

Be and are hereby concurred in by the Board of Finance and Taxation.

The reports were received and the resolutions adopted unanimously, the President calling for the ayes and nays on each resolution.

AUDITING OF CLAIMS.

The Committee on Salaries and Claims reported correct the claims of Robert Gilchrist, Jr., Frederick Boyce, W. B. Williams, and recommended the adoption of the following resolution:

Resolved, That the sum of $100 be paid to Robert Gilchrist, Jr., for legal advice and consultation with the Board of Finance and Taxation.

Resolved, That the sum of $62 50 be paid to Frederick Boyce, for services as accountant.

Resolved, That the sum of $16 10 be paid to W. B. Williams, for Supreme Court Commissioners fees, taking testimony in Currie vs. Jersey City.

The Committee on Printing and Stationery reported correct the claim of American Standard, and recommended the adoption of the following resolution:

Resolved, That the sum of $39 75 be paid to American Standard, for printing and advertising.

The President calling for the ayes and nays, the reports were received and the resolutions adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Ogden:

Resolved, That a warrant be drawn on the City Treasurer, in favor of said officer, for ten thousand dollars, to transfer said sum from assessment account to water account, as a loan.

The President calling for the ayes and nays the resolution was adopted unanimously.

By Mr. Bacot:

Moved and adopted, That when we adjourn it be to meet on Saturday, April 10, 1875, at 3 o'clock p. m.

The following communication was received from Messrs Bacot and Van Reipen and ordered entered in full upon the minutes:

The members of this Board, whose terms of office are about to expire, desire to express to I. I. Van Der Beek, Esq., their appreciation of the impartial and efficient manner in which he has discharged the duties of presiding officer of the Board during the past year, and of their associates who continue in office they ask leave

greatfully to record the courtesy and unanimity which has marked the deliberations of the Board while conducting the financial business of the city.

President Van Der Beek, in behalf of his associates and himself, thanked the members whose terms of office are about to expire for their complimentary acknowledgment of the services of his associates and himself.

On motion of Mr. Ogden, the Board adjourned.

CORNELIUS S. SEE, Clerk.

Regular adjourned meeting of the Board of Finance and Taxation, held in the City Hall, Saturday, April 10, 1875, at 3 o'clock p. m.

Present—President Van Der Beek, Messrs. Bacot, Brown, Ogden and Van Reipen.

On motion of Mr. Van Reipen, the reading of the minutes of the last regular meeting was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petitions requesting appointment as Assessors, were received from George Beck, Second District; Henry T. Lee, Third District; J. M. Van Tassel, Fourth District; Abraham C. Tuers, Sixth District. The petitions were received and ordered filed.

Communication from John Falkenburgh, in relation to the appointment of John M. Ward as Assessor for the Third District, was received and ordered filed.

Communication from Michael Mullone, requesting the cancelation of certain judgments in favor of the "Mayor and Aldermen of Jersey City," received and referred to the Corporation Counsel.

PRESENTATION OF CLAIMS.

Charles Scott, $69 28, for labor and materials on repairs at City Hall. Received and referred to the Committee on Salaries and Claims.

AUDITING OF CLAIMS.

The Committee on Printing and Stationery reported correct the claim of Austin & McGill, and recommended the adoption of the following resolution:

Resolved, That the sum of $9 25 be paid to Austin & McGill, for printing tax account book for Treasurer.

The President calling for the ayes and nays, the report was received and the resolution adopted unanimously.

REPORTS OF STANDING COMMITTEES.

The Committee on Taxes and Assessments offered the following report:

Your Committee on Taxes and Assessments to whom was referred the communication from the Board of Public Works, including statement of the Water Registrar of receipts and expenditures in the Water Department from April 1, 1871 to April 1, 1875, requesting that the same be included in the public documents ordered to be printed by this Board, report that they have examined said statement and would suggest that a more specific account of certain receipts and expenditures generalized therein under the head of "special rates for metered water and of expenditures by committees of the Board," together with a report of the salaries paid in the Water Department for the years 1871, 1872 and 1873, which appear to have been omitted, would be proper and valuable for future reference.

The committee therefore recommend that the Board of Public Works be respectfully requested to have made the revision and additions referred to, and when completed return said statement to this Board for publication. The report was received and adopted.

The same committee reported on the petition of Nicholas G. Vreeland, recommending the adoption of the following resolution:

Resolved, That the City Collector be directed to cancel the assessment against plot numbered 1,329; assessors numbers block 510 for main sewer, section A, Bergen, for the reason that said plot forms a part of McDougall street, and is not liable to assessment, and as advised by the Corporation Counsel.

The President, calling for the ayes and nays, the report was received and the resolution adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Van Reipen, and adopted:

Moved, That the members of this Board record their appreciation of the services of William A. Lewis, Esq., for the faithful discharge of his duties as counsel of this Board for the past year.

By President Van Der Beek, and adopted:

Moved, That the thanks of this Board are hereby tendered to Cornelius S. See, Esq., for the courteous and able manner in which he has performed his duties as Clerk of this Board during the past year, and in view of the increased labors which have devolved upon him during his term of office, we personally present to him as a token of our respect and esteem the sum of $100.

On motion, the Board adjourned.

CORNELIUS S. SEE, Clerk.

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